

- b) safeguarding assets and resources against waste, loss, or improper or unwarranted use by providing internal controls;
- c) ensuring that all financial claims are collected and/or properly accounted for;
- d) providing visibility, accountability, and control;
- e) promoting efficiency and economy of operations;
- f) providing management with adequate information for effective decision-making;
- g) providing an accurate and reliable basis for developing and reporting cost of performance by major organizational segments, budget activities, and programmes; and
- h) ensuring the accuracy, completeness, reliability and timeliness of financial, statistical, and other reports.

#### Criteria

3.5 "Selection of a particular combination of systems depends upon the size and complexity of the Department and the nature of its operations and its management process. At a minimum, most Departments have a requirement for systems for planning and budgeting, human resource accounting, expenditure management, and reporting"<sup>(1)</sup>. In judging how well existing and potential systems meeting the objective set out in the previous paragraph also meet or could meet Departmental needs, the Task Force used as criteria the following yardsticks based on the information needs described in the previous Chapter and on the needs identified in Chapter 105 the Comptroller General's Specifications for Departmental Systems in the Government of Canada:

- a) how well would the proposed system correct the current information weaknesses identified in paragraph 2.13, above?
- b) how well would the proposed system assist the Department's managers in fully meeting their major responsibilities (paragraphs 2.14 and 2.31, above, refer) and in carrying out the following tasks:
  - i) estimating the cost of implementing a programme;
  - ii) identifying and reporting the various costs associated with operating a programme;
  - iii) measuring programme costs against associated benefits or outputs;

<sup>(1)</sup> Comptroller General Specifications for Departmental Systems in the Government of Canada, Chapter 105, section 3.