

The provisions of the *Financial Administration Act*, other financial regulations, directives, circulars and special authorities provide specific instructions and guidance on spending and accounting for public funds. It is of paramount importance that employees of the Department who are involved with management, disbursement and collection of public funds discharge their responsibilities in such a way as to be entirely above reproach in financial dealings in all circumstances.

In summary, employees who are entrusted with the management of public funds should be especially watchful not to:

- (a) accept any compensation or reward in connection with the performance of their duties (see Acceptance of Gifts and Offers of Reward);
- (b) conspire or collude with any other person to defraud;
- (c) permit any violation of the law by any other persons;
- (d) wilfully make or sign any false entry on any document or wilfully make or sign any false certificate or return;
- (e) demand, accept or attempt to collect directly or indirectly, for themselves or others, as payment or gift any sum of money or other thing of value;
- (f) promise, offer or give any bribe to colleagues connected with the management, disbursement or collection of public funds with the intent of:
  - (i) influencing a decision or action on any question or matter related to his functions, or
  - (ii) influencing him to commit, aid or abet in committing any fraud.

All employees should bear in mind that under Canadian law any employee found guilty of an offence under (a), (b), (c), (d) or (e) is liable on conviction to a fine not exceeding \$500.00 and imprisonment for any term up to five years; under (f) to a fine not exceeding three times the amount of the bribe offered or accepted and to