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PERSONNEL BUDGET AND FINANCE SECTION

ADAF

WORK SIMPLIFICATION STUDY

A Report by  
Management Services Division

Rapport préparé par la  
Direction des services de gestion

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NOVEMBER, 1983

PERSONNEL BUDGET AND FINANCE SECTION

ADAF

WORK SIMPLIFICATION STUDY

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EXECUTIVE SUMMARY

The Director, Personnel Policy and Planning Division (ADA), requested the Management Services Division (MFS) in August 1983, to conduct a work-simplification study in the Personnel Budget and Finance Section (ADAF). Recognizing the in-depth financial implications of such a study, it was agreed that MFS would undertake this study jointly with the Financial Planning and Analysis Division (MFRS).

The objective of the study was to identify, evaluate and document all ADAF operations, and to make recommendations, including the possible use of automation, for an improved financial management and accounting system for the Personnel Branch. The study was conducted during the month of October 1983.

It is concluded that the present manual procedures in ADAF are not conducted in an efficient manner and do not lend themselves to possible increases in workload. The numerous manual record-keeping systems are paper intensive, cumbersome, duplicate information that already exists on other systems, and generally are in-effective in providing fast, accurate information retrieval and summaries.

The project team found a number of applications which it considered suitable for automating, the major one being the salary costing exercises. Costing and statistical gathering operations for travel, relocations, and allowances, culminating into the monthly preparation of the personnel sector operating forecast are less complicated operations, yet lend themselves to automation.

The project team recommends a personal computer be provided to ADAF for the processing of these applications. With the additional necessary peripherals and software packages as outlined in this report, it is estimated the capital cost will be approximately \$10,000.

A second general recommendation is that ADAF make better use of existing manual and automated system records of employee "tombstone" data, and contribute in a more positive manner to the upkeep of those systems.

The following specific recommendations have been made;

1. The ADAF financial operations and record-keeping systems be automated, and a personal computer be provided to ADAF for the development and maintenance of these operations.
2. The personal computer be equipped with the necessary protocol and peripherals to allow for communications with the Mitel KONTACT.
3. PMIS be used as the departmental person-year allocation and utilization reporting system and ADAF, through an ad-hoc verification process, periodically confirm the accuracy of PMIS reporting.
4. Monthly PMIS reports be used by ADAF to provide the latest salary information when costing salary changes, ABM employee pay cards be referenced by ADAF when historical salary records are required, and the Employee Pay records in ADAF be eliminated.
5. ADAF identify its information needs from the SSC pay transaction tape and ensure that MFRS is aware of these requirements in light of the proposed project to read this tape into the Departmental FMS on a regular basis.
6. ADAF use the Financial Encumbrance (FE) commitment code, to be introduced in FY 1984/85 in FMS, to maintain commitment control.

## CHAPTER 1. INTRODUCTION

The Budget and Finance Section (ADAF) of the Personnel Policy and Planning Division (ADA) is responsible for the preparation of budgets, financial forecasts, expenditure and person-year utilization controls, and financial advice for the Personnel Branch. Departmental Canada-based salaries and benefits, Foreign Service Allowances, relocation costs, temporary duty travel, training, hospitality and related budgets are monitored by ADAF. In addition, the Section has delegated responsibility under Section 26 (Payment Authorization) of the Financial Administration Act for salaries and wages, and is responsible for the preparation of the Salary and Foreign Service Allowance Costing Schedules for the Main Estimates.

The Director, ADA, requested a study of the present manual procedures and accounting techniques in ADAF as it was becoming more difficult for the section to respond to information requests in an efficient manner. It was also felt that the existing procedures are out-dated and do not lend themselves to increased productivity.

A preliminary survey was conducted to define the scope of the study more clearly, and study Terms of Reference, Appendix "A", were subsequently finalized and signed on October 14, 1983.

The following Personnel Branch budgets by reporting object give some idea of the size and complexity of ADAF's responsibility:

Salaries	\$133,359,322
Overtime	49,000
Allowances & Benefits	3,147,000
Foreign Service Allowances	36,342,000
Travel	2,737,732
Domestic Relocations	436,000
Foreign Relocations	21,839,000
Advertising & Publications	16,000
Professional Services	1,810,268

Other Services	26,000
Foreign Service Hospitality	2,736,000
Rentals	3,000
Repair and Upkeep	2,000
Materials and Supplies	120,000
Temporary Help Services	65,000
Personnel Service Contracts	808,040
Salary Adjustment Review Allotment	7,194,625

Recognizing the extensive financial management implications, the study was undertaken jointly by the Financial Planning and Analysis Division (MFRS) and the Management Services Division (MFSM). The ADAF Financial Management Officer worked closely with the study team throughout the study.

The objective of the study was to identify, evaluate and document all ADAF operations and to make recommendations, including the possible use of automation, for an improved financial management and accounting system for the Personnel Branch.

## CHAPTER 2. FINDINGS

ADAF consists of a staff of seven, including the Head, Budget and Finance Section (AS-6), a Financial Management Officer (FI-2), a Budget Control Officer (FI-1), a Senior Commitment Clerk (CR-5), two Commitment Clerks (CR-3), and an Accounts Payable/Receivable Clerk (CR-3); see also the ADAF organization chart in Appendix "B".

The operations of each ADAF functional area have been identified and are discussed in the following sections.

### 2.1 SALARIES

Presently, all completed pay input documents (DSS 2517T, 2549, 2547) used to process pay actions, are routed through ADAF daily, in a batch of approximately forty per day, from the Compensation and Services Division (ABM). They are examined in accordance with Section 26 of the Financial Administration Act and the Accounts Verification and Payment Regulations by the Financial Management Officer. On distribution a copy of the pay document is retained in ADAF by the Senior Commitment Clerk who updates and maintains the following pay records:

Employee Pay Record: A complete salary history by employee is manually maintained to be used as a costing aid and audit tool. The records are updated from the pay input documents and contract revisions, and indicate the employees' name, group/level, salary and effective dates of salary or classification changes. These one-page records are also colour-coded to indicate the employees' assignment stream.

Pay Ledger: The ledger is used to keep track of changes in pay and person years by occupational groups, sub-divided between rotational and non-rotational employees where necessary. Salary revisions, promotions, acting appointments (determinate), appointments, separations, reclassifications, and changes to the bilingual bonus are costed manually to show the dollar effect on the current fiscal year and

the annual effect on salaries. Individual costings are made by comparing the current annual salary (and/or bilingual bonus) as recorded on the employee pay record to the new annual salary (and/or bilingual bonus) from the pay input document, dividing the difference by the number of pay days in the fiscal year, and multiplying this daily rate by the remaining pay days in the fiscal year.

The pay input documents also provide the main source of input for calculating changes in the person-year count on the pay ledger. Transfers between groups, promotions, appointments, separations, and secondments affect the person-year count. A sample of a completed Pay Ledger is shown in Appendix "C-1".

Monthly Salary Summary Sheet: This sheet provides a monthly salary budget summary by employee group. It is prepared monthly from information on the pay ledger. The summary is used to produce the monthly financial forecasts and person year utilization reports. It also becomes the base document for preparing the Salary Costing Schedule for the Main Estimates and the budget input. A sample of a completed Salary Summary sheet is shown in Appendix "C-2".

In addition to these records, a file of outstanding Staffing Actions and Acting Pay Requests is maintained and used solely to support financial forecasts.

The manual upkeep of the Pay Ledger and Monthly Salary Summary Sheet is very labour intensive. The salary costing calculations are done manually on a desk-calculator using the same repetitive mathematical formula. Revised salary data used in the calculations is taken from the pay input documents, while a wall calandar is used to determine the remaining pay days in the year. This area is susceptible to automation in our view.

In addition, ADAF manual record keeping of employee salary information and person year counts duplicates other manual and automated Personnel records located elsewhere in the Personnel Bureau. The

Employee Pay Record is similar to the records maintained by the pay clerks in ABM which is located on the same floor. In addition, the Departmental Personnel Management Information System (PMIS) maintains the latest salary information on employees. In fact, the pay input document is also the main source of data for PMIS, and is entered into PMIS immediately upon distribution from ADAF. The PMIS data entry clerks (ADAP) are situated in the same office area as ADAF. Enhancement of the PMIS system to provide person year counts is a stated priority of ADAP. Needless duplication of records is a real risk in ADA.

There is (1.0) one person-year (Senior Commitment Clerk) in ADAF dedicated to the upkeep of the employee salary records, costing of salary changes, and maintenance of the pay ledgers and monthly salary summary sheets.

## 2.2 ALLOWANCES

ADAF maintains a Foreign Service Directives (FSD) travel ledger in which the costs of travel authorized under the FSD's are recorded. Entries are triggered through receipt of a copy of ABRA's telegram authorizing the travel. There are approximately 1500 travel entries per year. FSD-45 (Foreign Service Leave) and FSD-50 (Vacation Travel Assistance) account for nearly 1300 of these. The travel cost, determined from an airline guide, employee's name, from, to, number of people travelling, and an ADAF assigned control number are recorded for each trip by FSD number. Outstanding commitments are calculated by subtracting current expenditures from total costs recorded in the ledger. This activity takes approximately 0.4 person year (Commitment Clerk).

In the past ADAF has maintained an allowance ledger, similar to the pay ledger (see Section 2.1), that costed changes in the three main allowances, Foreign Service Premium, Salary Equalization, and Post Differential Allowance. The ledger was not maintained this fiscal year due to staff shortages and the large volume of transactions. Costings for these allowances currently involve the ad hoc updating of PMIS

reports by comparing the amount recorded in PMIS to the latest Staff Pay Certificate (indicating a change in allowance payments) received from ABM. However, no up-to-date information is available on the outstanding commitments for these allowances. The project team feels that the calculation and control of outstanding commitments for FSD travel and allowances is a suitable application for automation and enhancements to the Financial Management Information System (FMIS) now in the final developments stages should meet this requirement.

Records are not maintained for other allowances, which, with the exception of education allowances, are relatively minor in terms of volume of transactions annually. Nonetheless, the amounts of money involved, 4 to 5 million dollars, warrants closer control.

### **2.3 RELOCATION**

ADAF currently maintains a statistical ledger on domestic and foreign relocations. The statistics are gathered from the Posting Confirmation forms issued by the various divisions in the Personnel Operations Bureau (APD). Posting Confirmations are received in ADAF and assigned a control number (numerical basis) prior to general distribution. The financial code (cost allocation and project number) is also assigned and recorded on the form, and it is certified as to availability of funds. A copy of the form is filed in binders by occupational stream and the original returned to ATDB for general distribution. ADAF receives two copies of the form on distribution, one is filed in ADAF and the second sent to the post involved.

There are approximately 1200 relocations per year, 90% of these occurring during the posting season - March to September. Relocation data is maintained on four record-keeping ledger systems by the relocation/travel Commitment Clerk in ADAF. Many data elements are duplicated on the ledgers making the upkeep of them very cumbersome. The relocation record-keeping systems and the data elements maintained are shown in Appendix "D". It is felt that these present systems and procedures can be made more efficient through automation.

At month-end, statistics on relocations by geographic region, showing the number of people relocated during that month, are passed to the budget control officer. A standard cost per relocation (which is periodically updated) is used to arrive at a forecast committed expenditure, and is added to the monthly forecasting sheet.

#### **2.4 TEMPORARY DUTY TRAVEL**

ADAF controls the temporary duty (TD) travel budgets of the divisions within the Personnel Branch, with the exception of the Official Languages Division (ADL) and the Training and Development Division (ADT). Approximately 250 travel authorities are raised by the divisions per year and forwarded to ADAF where a financial project code, and ADAF certification of the availability of funds is added to the forms, after which they are returned to the division for general distribution. A T.D. travel ledger is maintained by the relocation/travel Commitment Clerk. It is segregated by division and group stream and indicates the date, employee name, classification and travel cost-commitment. Expenditures are tracked from monthly SSC statements by the project code. Monthly expenditure totals are used in preparation of the financial forecast for the branch.

#### **2.5 MISCELLANEOUS ACTIVITIES**

ADAF monitors all secondments in and out of the Department. This involves preparing the appropriate billings to other departments in addition to the audit and certification of billings received. The present methods are straightforward and are conducted in an efficient manner.

Records are also kept for the various miscellaneous financial transactions in the Personnel Branch, the major accounts being temporary help services and supplies and services. The procedures currently used are sufficient.

ADAF is responsible for investigating and correcting incorrect overtime charges for all responsibility centres. Also the year end PAYE (Pay Extended) adjustments for all overtime worked the previous fiscal year, but paid in the current fiscal year, are prepared in ADAF.

## 2.6 BUDGETING/ESTIMATES

ADAF is responsible for the preparation of the Salary and Allowance Costing Schedules for the main estimates. The procedure involves using the previous fiscal year/end Monthly Salary Summary Sheet (Section 2.1) and updating the salary figures with any retroactive pay actions that have occurred during the current fiscal year to arrive at a correct year end average salary by occupational group. A similar procedure is used for the allowances.

The ADAF budgeting process on behalf of the Personnel Branch requires the costing of branch travel, branch overtime, branch capital funds requirements, etc., in addition to departmental salaries, allowances and relocations. This requires a review of prior year expenditures, the gathering of statistics, reviews of the managers' plans, gathering of information on price increases and the development of standard costs. During the year these figures and underlying assumptions (price increase data, etc.) must be reviewed when completing the monthly financial forecasts for the branch.

As part of the budgeting process, ADAF responds to requests from many sources on salary and allowance costs, benefit costs under specific situations and a number of "what if" costing situations. In addition, on-going budgetary advice and assistance function is provided to branch personnel regarding the reallocation and the obtaining of funds.

### CHAPTER 3. CONCLUSIONS AND RECOMMENDATIONS

It is concluded that the present operations and record-keeping systems in ADAF are labour intensive, cumbersome, and outdated. They do not allow for increased workload or improved management information without a substantial increase in person year resources. Indeed, the addition of more people may only create more manual procedures and produce more duplicated, complex, paper record-keeping systems in an already over-burdened paper-intensive environment. Therefore, increasing the person-year strength is not a suitable alternative for operational improvement in ADAF.

The salary costing exercise and subsequent upkeep of the employee pay record, pay ledger and monthly salary summary sheet, can be done in a more efficient manner if automated. The repetitive mathematical calculations and sorting requirements of the salary costing operations are suitable for electronic data processing. In addition, the costing/commitment calculations and record-keeping functions of the FSD Travel, Temporary Duty Travel, and Relocation operations are also ideal for automation. Automating these functions will also allow ADAF to quickly cost estimate a number of hypothetical "what if" situations, both in their forecasting and budgeting exercises and in response to questions raised by the formulators of personnel policy.

The possible addition of ADAF applications to an existing EDP system was considered. Although the Departmental PMIS and FMIS maintain similar data elements as ADAF (employee tombstone data, salary, posting information, etc.), the section's financial information needs would need to be made readily accessible to ADAF staff. Extensive computer programming requirements, security considerations, potential on-going operational problems arising from the multiple objectives of the departmental systems and the ADAF requirement for relatively small "personalized" type of applications all rule against the further enhancement of existing Departmental systems.

A personal computer situated in the section, accessible to all ADAF staff, is recommended. The development of each recognized application on a personal computer could allow for greatest flexibility and still allow sharing of common data. Current manual calculations and manual sorting/reporting of information will be greatly reduced. Different hypothetical financial situations can also be simulated on such equipment, greatly assisting in the forecasting and budgeting exercise.

#### RECOMMENDATION

The ADAF financial operations and record-keeping systems be automated, and a personal computer be provided to ADAF for the development and maintenance of these operations.

There are a number of personal computers available which are suitable for the ADAF applications. The project team suggests the purchase of an IBM pc. There are some IBM's within the Department that are being used satisfactorily for ADAF type applications.

A cost-breakdown of the IBM pc and suggested components is as follows (prices from Computer Innovations):

1	26-2502	IBM-PC 64K 1-320K disk drive	\$2,800
1	26-2593	Tandom 320K disk drive	535
1	26-2503	Monochrome Display	456
3		64K Memory Expansion Modules	405
1	26-2505	Monochrome/Printer Interface	443
1	27-3738	DOS Operating System	67
1	24-8589	Epson MX100 Printer	1,195
1		Printer Cable	60

#### Software

Supercalc II	372
Dbase II	696
Sub-Total	\$7,029
Misc. & Tax	1,000
Total	<u><u>\$8,029</u></u>

In a move to further automate many of the routine office functions, the Department is implementing a multi-station office automation system on a pilot basis in selected areas within the headquarters building and at the New York Consulate-General. The equipment to be used for this trial is the Mitel KONTACT. ADAF, in addition to ADAP and ADA, has been identified as a recipient of this equipment and a participant of the pilot. Although data processing software suitable for aiding in financial ADAF applications may exist on this equipment, the KONTACT is to be used primarily as a general office automation tool during the pilot test. However, the personal computer which ADAF acquires, should be equipped with the proper protocol and peripherals to allow for communications with the KONTACT. This will enable eligible users of the KONTACT to receive ADAF financial data maintained on the personal computer, further enhancing the office automation pilot.

RECOMMENDATION

The personal computer be equipped with the necessary protocol and peripherals to allow for communications with the Mitel KONTACT.

Although the development of current manual operations on a personal computer will enhance the information reporting function of ADAF, the project team feels the section should not be required to produce departmental person-year counts. The departmental PMIS, maintained in ADAP, presently captures the same basic data from the same sources at the same time as is captured in ADAF for person year reporting. The maintenance of two person-year reporting systems, within the same division is a duplication. One can argue that two systems are needed as a check against each other. What actually is happening is that both are reporting wrong data. Efforts should be made to ensure that one is correct (PMIS) and ad-hoc checks can be made to verify the accuracy of the system.

**RECOMMENDATION**

PMIS be used as the departmental person-year allocation and utilization reporting system, and ADAF, through an ad-hoc verification process, periodically confirm the accuracy of PMIS reporting.

When costing salary changes, the Senior Commitment Clerk refers to the Employee Pay Record (see Section 2.1) to determine an employee's current salary. The Employee Pay Record is then updated with the new salary, or any change of employee data; marital status, classification, dependents, TOS, SOS, secondment, etc. PMIS maintains the same employee data that is maintained on the employee pay records, except for an historical record of employees' salary changes. Nevertheless, when doing costing changes, the Senior Commitment Clerk can refer to the latest monthly PMIS printout to determine an employee's salary. The clerk can be assured that the change in salary will be captured in PMIS and reported in the next monthly printout, as the pay input document is fed into PMIS at the same time as he receives it. If an employee's salary history is needed to do a retroactive salary costing going back over a month, the employees pay record can easily be retrieved from a pay clerk in the Compensation Services Division (ABM) located on the same floor as ADAF. It is concluded then, that the upkeep of the Employee Pay Record by ADAF is an unnecessary duplication of other records, and can, in our view, be eliminated.

**RECOMMENDATION**

Monthly PMIS reports be used by ADAF to provide the latest salary information when costing salary changes, ABM employee pay cards be referenced by ADAF when historical salary records are required, and the Employee Pay Records in ADAF be eliminated.

The Accounting and Financial Services Division (MFF) receives monthly a pay transaction tape from Supply and Services Canada. This magnetic tape, used by SSC to produce the departmental paylists, is not at this time being used in MFF. If input into an automated system, the pay data could be extracted and manipulated to assist ADAF in auditing departmental salary changes. Plans are presently in process to have information on the tape read into the departmental Finance Management System (FMS), however, this project is not expected to be completed until the summer of 1984. ADAF should, in the meantime, identify their specific information needs from the tape and ensure that MFRS is aware of these requirements.

RECOMMENDATION

ADAF identify its information needs from the SSC pay transaction tape and ensure the MFRS is aware of these requirements in light of the proposed project to read this tape into the Departmental FMS on a regular basis.

The present manual commitment control procedures in ADAF are cumbersome repetitive tasks. The calculation of outstanding commitments for the FSD travel authorities (1500/yr.), FSD allowances, and employee relocations (1200/yr.) is a straightforward, yet time-consuming procedure. The Financial Planning and Analysis Division (MFR) has recognized commitment control procedures as a Department-wide problem, and is introducing an automated commitment control system as part of FMS in fiscal year 1984/85. The introduction of the Financial Encumbrance (FE) commitment code in the financial system will allow ADAF to maintain better control over commitments.

RECOMMENDATION

ADAF use the Financial Encumberance (FE) commitment code, to be introduced in fiscal year 1984/85 in FMS, to maintain commitment control.

SUMMARY

Automation of the ADAF financial operations as discussed in this report, will lead to increased productivity and an improved information reporting capability. We do not envisage any outright person-year savings, however, as there are a number of tasks that could not be undertaken in the past because of a lack of time (e.g. FSD Allowance Ledger), these can be addressed when person-year savings are actually realized. The use of a personal computer will also provide flexibility in the development of the small, personalized types of ADAF applications.

**APPENDICES**

Project Terms of Reference

- TITLE: Work Simplification Study-Personnel Budget and Finance Section.
- BACKGROUND: The Budget and Finance Section (ADAF) of the Personnel Policy and Planning Division (ADA) is responsible for the preparation of budgets, financial forecasts, expenditure control, and financial advice for the Personnel Branch. Departmental salaries and benefits, Foreign Service Allowances, relocation costs, temporary duty travel, training, hospitality and related budgets are monitored by this Section. In addition, the Section has delegated responsibility under Section 26 of the Financial Administration Act for salaries and is responsible for preparation of the Salary and Foreign Service Allowance Costing Schedules for the Main Estimates.
- The client contends that the present manual financial procedures and accounting techniques and practices do not enable the Section to respond to information requests in an efficient manner. Also contention is that procedures do not lend themselves to increased Section productivity or more detailed information reporting.
- The Director, ADA, requested Management Services Division (MFS) to undertake a review of the ADAF financial procedures with a view towards determining improved methods and procedures, including the use of automation, to improve the operations and information reporting function of the Section.
- Recognizing the extensive financial management implications, MFS undertook discussions with the Financial Planning and Analysis Division (MFR) and it was determined, with the concurrence of ADA, that the study be undertaken by a joint MFRS/MFSM project team (under the management of MFRS).
- OBJECTIVES: The objective of the study is to identify, evaluate and document all ADAF operations and to make recommendations, including the possible use of automation, for an improved financial management and accounting system for the Personnel Branch. Specific areas to be studied are listed and attached to these terms of reference.

**SCOPE:**

The study will examine the current operational situation and identify improvement opportunities, as well as detailing the advantages of automation where suitable applications are evident. The possible interface with other established systems, ie: PMIS, FMIS, will be investigated.

The client contact in this study is Mr. D. Osborne, and he will be kept informed of the study progress on a regular basis.

**METHOD OF STUDY**

1. Gather data, interview staff, document present systems and procedures.
2. Identify problem areas.
3. Analyze the collected data, determine which processes should be automated.
4. Develop recommendations.
5. Prepare report.

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Date

Oct 14 / 83

## Study of ADAF; Terms of Reference

To study and make recommendations on the design of a financial management and accounting system for the personnel sector with reference to budget preparation, commitment control, general accounting, the preparation of financial statements and expenditure analysis so as to provide timely and accurate financial information for sector managers.

### In particular:

- A) Examine present accounting operations and recommend:
  - 1) what financial records should be maintained;
  - 2) what financial records can be automated;
  - 3) what records are needed for internal control and compliance with departmental directives;
  - 4) what financial delegated authorities are necessary;
  - 5) interface of ADA financial statement with departmental statements;
  - 6) preparation of timely financial reports to explain variances between actual and estimated expenditures;
  - 7) interface with pay and allowances section in regard to verification of salaries, allowances, overtime and related pay and benefits payments;
  - 8) the feasibility and applicability of financial modelling.
- B) In light of the recommendations in A, recommend a suitable organization plan.

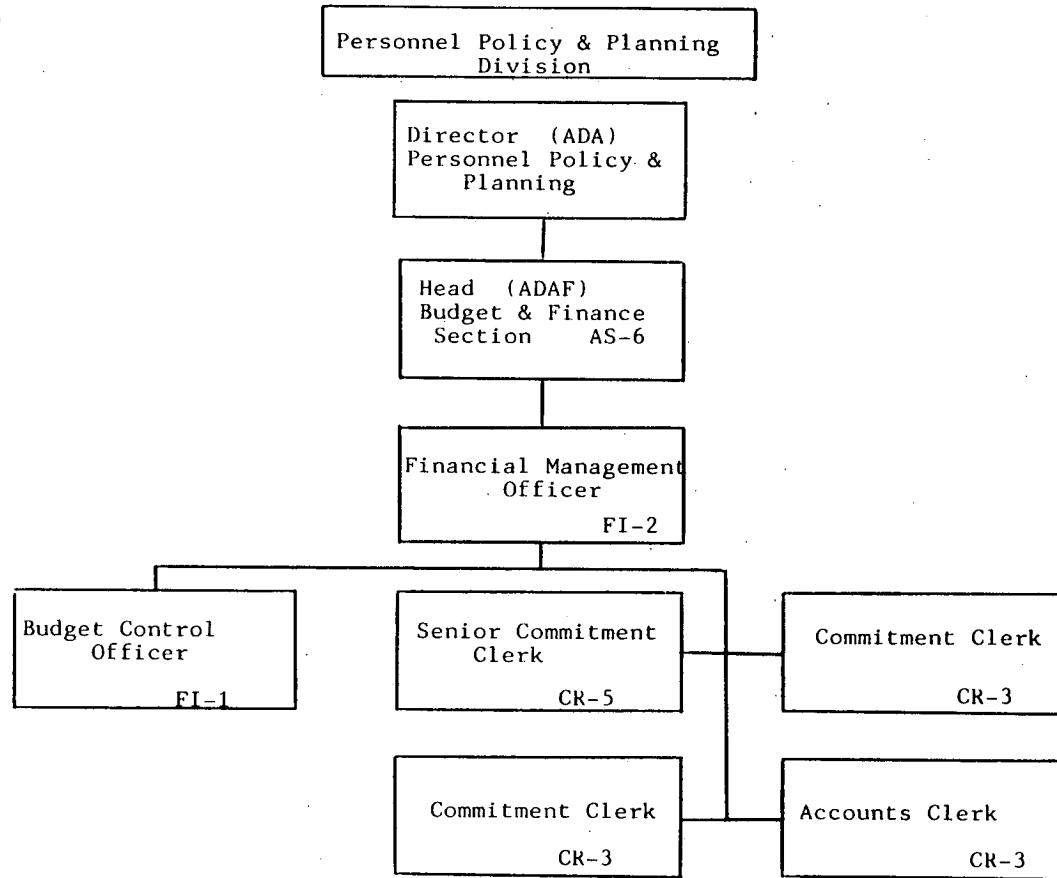
June 2, 1983.



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## ORGANIZATION CHART - ORGANIGRAMME



Page	Of	Pages
Chart Title - Titre de l'organigramme		
Effective Date - Prend effet le		
Approved by - Approuvé par		

1983/84

1983/84

GROUP: FP (Pol)

## CDA BASED SALARY BUDGET CONTROL / COMMITMENT

PAGE: 1

DATE	SALARY REVISIONS EMP. NAME 1	OTHER SALARY CHANGES 2	EMPLOYEES 3	PERSON DAY UTILIZATION 4	ANNUAL SALARY 5	B.B. EMPLOYEES 6	ANNUAL B.B. 7	82/83 SALARIES 8	82/83 B.B. 9	TOTAL 9+10 10
31-3-83	-	-	654	171,999	25,961,953	491	392,800	25,973,814.98	392,780.65	26,366,275.13
-4-83	-	1	261	59240	-	-	-	59267.36	-	59267.36
11-4-83	-	1	255	35836	-	-	-	35028.33	-	35028.33
1-3-83	-	-	-	-	-	1	800	-	871.03	871.03
1-2-83	-	-	-	-	-	1	800	-	932.37	932.37
28-2-83	-	-	4	-	-	-	-	362.18	-	362.18
18-4-83	1357	-	-	-	1357	-	-	1350.50	-	1350.50
1-4-83	1320	-	-	-	1320	-	-	1315.60	-	1315.60
4-10-82	-	-	10	-	-	-	-	29843.02	-	29843.02
1-4-83	4491	-	-	-	4491	-	-	4491.81	-	4491.81
1-4-83	-	-	-	-	1,411,664	-	-	1,412,313.21	-	1,412,313.21
1-4-83	1,411,664	7168	657	171,999	27,357,387	493	394,400	27,338,922.93	394,784.05	29,733,706.98
13-1-83	-	1	261	57,550	-	-	-	57,576.60	-	57,576.60
2-4-83	1,411,664	7168	660	173,240	27,414,931	493	394,400	27,396,499.53	394,784.05	27,791,283.58
4-3-83	-	-	3	-	-	-	-	271.62	-	271.62
1-3-83	-	-	-	-	-	1	800	-	871.03	871.03
1-4-83	2209	-	-	2209	-	-	-	2209.84	-	2209.84
1-5-83	-	-	-	-	-	1	800	-	936.08	936.08
1-5-83	-	-	-	-	-	1	800	-	936.08	936.08
1-4-83	153,011	-	-	153,011	-	-	-	153,081.46	-	153,081.46

# CANADA-BASED SALARY BUDGET

## MONTHLY SUMMARY

1983-84

MONTH: AUGUST 1983

GROUP	REVISIONS	OTHER CHANGES	EMPLOYEES	PERSON/DAY UTILIZATION	ANNUAL SALARY	B.B. EMPLOYEES	ANNUAL B.B.	F/Y SALARIES	F/Y B.B.	TOTAL 9 + 10	12
								1	2		
AR	4,283	11,722	9	2349	405,205	3	2400	398,573.64	2401.20	400,974.84	
AS	321,928	105,643	204	53,190	5,905,654	90	72,281	5,798,567.23	74,844.76	5,823,411.55	
CM	-	42,307	249	64,910	5,993,332	83	66,400	5,954,054.01	66,261.81	6,020,315.82	
CO	-	68,683	176	46,070	8,177,924	51	40,800	8,214,739.75	45,861.45	8,260,601.40	
CR	-	170,481	675	175,443	13,992,714	270	216,600	14,125,445.22	219,661.93	14,345,067.15	
CS	-	-	9	2347	362,452	2	1600	362,317.94	1600.71	363,968.65	
DA	-	1138	3	789	63,218	-	-	63,951.56	-	63,951.56	
DD	-	570.4	4	1044	99,051	-	-	99,545.93	-	99,545.93	
DM	-	-	3	783	280,360	-	-	280,388.64	-	280,388.64	
ED	-	-	3	783	105,558	3	2400	105,606.60	2401.20	108,007.80	
EG	-	-	7	1827	256,322	2	1600	256,439.81	1600.71	258,040.52	
EL	170,347	35,694	87	22,192	2,995,154	21	16,800	3,919,825.72	16,807.62	3,984,633.34	
EN	-	3418	3	783	131,665	-	-	131,824.98	-	131,824.98	
ES	40,402	17,238	21	5,516	878,346	2	1600	880,098.53	1600.98	881,699.53	
EX	319,280	31,520	149	38974	10,552,120	-	-	10,746,572.24	-	10,746,572.24	
FI	71,411	10,256	38	9753	1326,418	15	13,000	130,726.01	12,867.30	131,513.31	
FS	3,757,-10	1,303,044	1338	357,818	56,192,608	956	765,600	56,578,474.83	773,729.34	59,352,324.17	
	3,750,361	1,806,848	2978	728,361	108,208,001	1498	1,200,081	108,265,183.96	1,219,639.01	109,484,821.97	

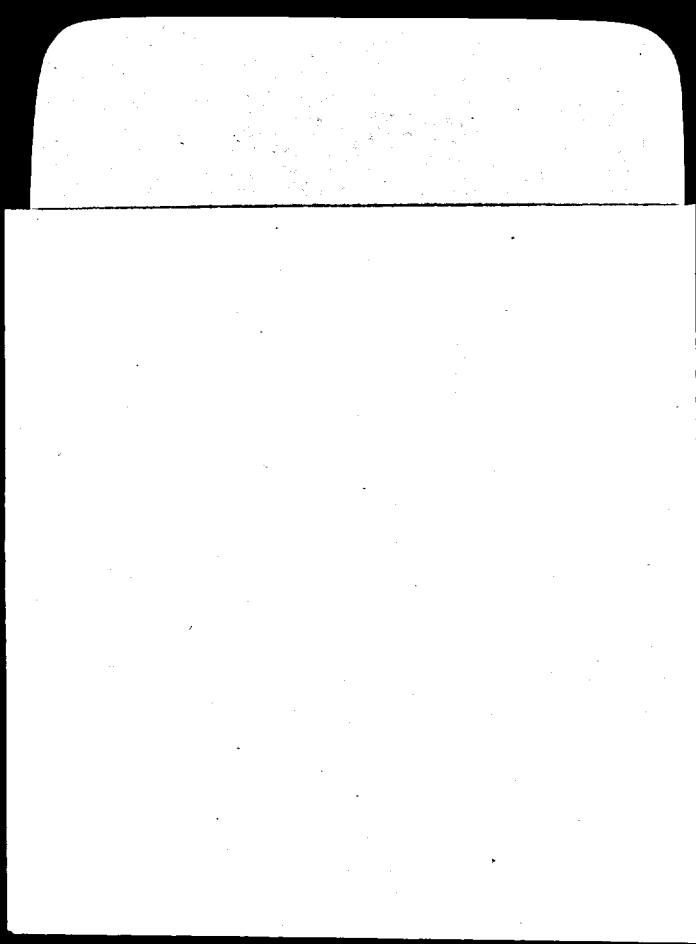
RELOCATION - RECORD KEEPING SYSTEM

	MASTER LEDGER (BY CONTROL #)	STREAM LEDGER (BY POST & REGION)	STATISTIC SHEET (BY CONTROL #)	MONTH-END (BY REGION)
CONTROL NUMBER	•	•	•	
NAME	•	•		
STREAM	•			
CLASS	•	•	•	
FROM	•			
TO	•			
PROJECT CODE		•		
# PEOPLE		•		
MARITAL STATUS		•		
EFFECTIVE DATE		•		
STREAM			•	•
GEOGRAPHIC CODE			•	
COST ALLOC. CODE			•	
# OF REMOVALS			•	•
# OF PEOPLE MOVED			•	•
YR. TO DATE # REMOVALS				•
YR. TO DATE # PEOPLE				•

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