

Financial Management Guide

This is a reference manual to guide and explain relevant administrative and financial management procedures for use by community administrative officers (CAO's).

This manual covers the following topics: administrative, financial, budgeting and coding, and related appendices. Some sections reference policies contained in the *Northern Affairs Manual of Policies and Procedures* (NAMPP). Keep this manual in the office for easy reference.

The procedures outlined in this manual represent a means to achieving the objectives of accurate financial reporting and sound financial management. Audits determine whether the objectives have been achieved rather than whether specified procedures have been followed.

Other resources that complement this manual are the *Sage 50* (formerly known as Simply Accounting) *User's Guide* and the *Accounting Training Manual*.

When revisions to this manual are made, the revised manual will be posted to the Manitoba government website at <http://www.gov.mb.ca/inr/resources/community-docs.html> for communities to access and print required copies. Notification will be provided to the community by letter indicating reason for revisions.