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## **1. Effective Date**

- 1.1 This policy is effective on **31 May 2021**.
- 1.2 This policy replaces all previous Department of National Defence (DND)/Canadian Armed Forces (CAF) financial management (FM) policy instruments related to the exercising of *Financial Administration Act* (FAA) Section 33:
- Financial Administration Manual (FAM) Chapter 1016-4 – Manage Payments – FAA Section 33, dated 6 February 2015; and
  - Policy memo – FAA Section 33 – High Risk Transactions Definition Amendment: One-Time Vendor Payments, dated 29 June 2016.
- 1.3 The policy was approved by the Assistant Deputy Minister (Finance) (ADM(Fin)) on **31 May 2021**.

## **2. Application**

- 2.1 The purpose of this FAM chapter is to provide the DND and CAF with the FM policy on the verification and the certification of payments and interdepartmental settlements pursuant to FAA Section 33 as exercised by Regional Departmental Accounting Office (RDAO) Payment Officers. This policy applies to all non-payroll related expenditures made with public funds that are processed through RDAOs and interdepartmental settlements and journal voucher transactions that result in a charge against the Consolidated Revenue Fund.

## **3. Context**

- 3.1 The spending of public money requires that integrity, accountability and transparency be maintained to a high standard. This requires the establishment of practices and controls to ensure compliance with Section 33 of the FAA, Treasury Board (TB) policy instruments and departmental financial policy. Payment authority is the authority to requisition payments according to Section 33 of the FAA, it is a key internal control mechanism in the expenditure management process to support the sound stewardship of financial resources.
- 3.2 Due to the nature and complexity of its programs, the DND and the CAF are faced with unique situations that may not be addressed or fully articulated under TB policy instruments. This policy is required to outline and explain the DND/CAF direction and practices associated with the exercising of payment authority. The direction is intended to complement the information found in the TB policy instruments.
- 3.3 Accordingly, this policy must be applied in conjunction with and after reading the following:
- TB Policy on Financial Management;
  - TB Directive on Delegation of Spending and Financial Authorities; and
  - TB Guide to Delegating and Applying Spending and Financial Authorities.

- 3.4 All financial documentation supporting the transactions must be retained for six years from the end of the fiscal year in which the transaction takes place. When an Accounts Receivable is created, all documentation is retained until the account is cleared. When a criminal, disciplinary or recovery action is taken, all documentation must be retained and protected for six fiscal years after the process is completed.
- 3.5 See [Appendix A](#) for the definitions applicable to this policy and a list of acronyms used.

## **4. Objectives and Expected Results**

- 4.1 The objectives of this policy are to:
- Identify the DND/CAF key stakeholders involved with the exercising of payment authority and outline their roles and responsibilities; and
  - Provide direction on the DND/CAF FM policies and practices associated with the exercising of payment authority that are not addressed in the TB Policy on Financial Management, TB Directive on Delegation of Spending and Financial Authorities and the TB Guide to Delegating and Applying Spending and Financial Authorities.
- 4.2 The expected results of implementing this policy are:
- Effective internal controls, governance and oversight over DND/CAF payment authority processes; and
  - Key DND/CAF stakeholders are aware of and understand their roles and responsibilities with respect to the exercising of payment authority.

## **5. Requirements**

### **Payment Authority – FAA Section 33**

- 5.1 The delegation of [payment authority](#) constitutes a key internal control within the expenditure management process. It is the authority to requisition payments out of the Consolidated Revenue Fund and is exercised within the DND/CAF by RDAO Payment Officers when they exercise FAA Section 33 on payment transactions. In accordance with the Delegation of Authorities for Financial Administration for the DND and the CAF, RDAO Payment Officers are delegated authority to exercise payment authority on non-payroll (i.e. other operating costs) transactions. Before approving a payment, Payment Officers are responsible for confirming that:
- The payment is a lawful charge against the budget;
  - It will not result in an expenditure exceeding the budget;
  - It will not result in an insufficient balance in the budget to meet the commitments charged against it; and
  - The invoice or other request for payment is accurate.

Within the DND/CAF, Payment Officers are only required to complete a cursory review on low-risk transactions before exercising payment authority. For details see paragraph 5.3 below.

- 5.2 All payments and interdepartmental settlements including journal voucher transactions that result in a charge against the Consolidated Revenue Fund must be certified pursuant to Section 33 of the FAA.

### **Risk-Based Payment Authority**

- 5.3 The level of risk associated with each payment or interdepartmental settlement must be assessed in order to ensure payments receive an appropriate level of review prior to certification. Risk assessment is defined as the assessment of risk based on such factors as the dollar value, impact on the department's financial statements, the reliability of the supplier or payee, complexity of the transaction and risks associated with certain types of payments.

<b>Risk Assessment</b>	<b>Description</b>
<a href="#"><u>High Risk</u></a>	<ul style="list-style-type: none"> <li>• ex-gratia payments</li> <li>• damages and other claims against the Crown</li> <li>• hospitality greater than \$500</li> <li>• priority payments</li> <li>• invoices equal to, or greater than \$250,000</li> <li>• one-time vendor payments</li> <li>• corporate memberships</li> <li>• vendors identified as high risk</li> <li>• any other payments deemed sensitive as determined by the RDAO Comptroller</li> </ul>
<a href="#"><u>Low Risk</u></a>	All payments and interdepartmental settlements that do not meet the high risk description will be treated as low risk.

- 5.4 All high risk transactions must be subjected to a full review as part of the pre-payment verification process prior to being approved by a Payment Officer.
- 5.5 Low risk transactions, often processed as bulk approvals, are given a cursory review by a Payment Officer prior to approval. In addition, a sample of low risk transactions are selected for post-payment verification based on a statistical sampling methodology. Low risk transactions are to be reviewed by RDAOs on a monthly basis in accordance with a process and schedule determined by the Corporate Departmental Accounting Office (CDAO) and using the statistical sampling reports generated by the CDAO.

## **Transaction Review**

### **General**

- 5.6 The review of high and low risk transactions are conducted in order to ensure auditable evidence demonstrates that:
- Expenditure Initiation Authority (EIA) and commitment authority (FAA Section 32) have been exercised in accordance with FAM Chapter 1016-2 Expenditure Initiation and Commitment Control - FAA Section 32 by an individual(s) who has been designated to exercise these authorities;
  - Account verification in accordance with FAM Chapter 1016-3 Account Verification – FAA Section 34 and the Standard Operating Procedure (SOP) – Exercising Delegated Financial Authorities - Payment Authority Section 33 FAA has been completed; and
  - Certification authority (FAA Section 34) has been exercised in accordance with FAM Chapter 1016-3 Account Verification – FAA Section 34 by an individual who has been designated to exercise the authority.
- 5.7 High and low risk payment verification checklists that standardize the review of transactions across the DND/CAF must be used and retained by the RDAO. As part of their mandate to publish Accounts Processing SOPs, the Director Financial Systems Integration (DFSI) has published the SOP – Exercising Delegated Financial Authorities - Payment Authority Section 33 FAA. Readers should refer to this procedure for the most up to date versions of the payment verification checklists and for direction on when they should be used.

### **Payment Authority Not Granted or Denied**

- 5.8 The request for payment must be rejected or reversed by the designated Payment Officer if, after review, there are concerns with a transaction that suggest that:
- the charge against the budget is not a legitimate or lawful one;
  - the charge will result in an expenditure exceeding the budget;
  - the charge will result in an insufficient balance in the budget to meet commitments against it;
  - the details/specifics of the transaction are inaccurate/incorrect; or
  - EIA, FAA Section 32 or FAA Section 34 cannot be validated.

### **Payroll Related Transactions**

- 5.9 There are unique payment verification and certification requirements associated with the exercising of payment authority on payroll transactions. Readers should refer to FAM Chapter 1023-1 Financial Management of Civilian Pay and FAM Chapter 1023-2 Financial Administration of Military Pay for applicable policy guidance. Note that RDAO Comptroller staff are not delegated payment authority for salary and benefit related transactions (column 26 of the Delegation Matrix).

## **Payment Certification**

### **General**

- 5.10 Payment transactions, including interdepartmental settlements are certified pursuant to FAA Section 33 through a [Financial Management System \(FMS\)](#) based process.

### **Certification Pursuant to Section 33 of the FAA**

- 5.11 Payment authority is exercised when a RDAO Payment Officer signs and dates (ink or secure electronic signatures) a paper based or electronic copy of the FMS report "Payment/Journal Documents Listing". The inscription: "Requisitioned for Payment/settlements pursuant to Section 33 of the Financial Administration Act" and the signature block are pre-printed on the report.

### **Electronic Authentication and Authorization (EAA)/e-signatures**

- 5.12 The ADM(Fin)/CFO has approved the use of secure electronic signatures to exercise FAA Section 33 on departmental, central agency and/or locally produced documents and forms. Payment Officers must comply with departmental financial procedures on the application of e-approvals when using a secure electronic signature to exercise FAA Section 33 referenced in this policy.
- 5.13 The use of e-signatures and e-approvals for delegated financial signing authorities in departmental systems and applications requires CFO review and approval prior to implementation in order to ensure that proper controls are in place to ensure the integrity, accuracy, completeness and security of the financial transactions being approved, including information technology general controls, roles and authorization and appropriate information management.

### **Segregation of Duties**

- 5.14 When responsibilities are being assigned to individuals involved in the expenditure management process, FAA Section 34 (certification authority) and FAA Section 33 (payment authority) must be separated i.e. one individual may not exercise these two authorities on the same transaction. Readers should refer to FAM Chapter 1016-3 Account Verification – FAA Section 34 for a complete list of duties that must be segregated.

### **Section 33 Approval of Electronic Payment Batch to the Receiver General**

- 5.15 The individual who digitally approves and processes the master payment file for submission to the Receiver General (RG) must be designated to exercise FAA Section 33 via completion of a Payment Officer/Clerk Delegation of Authority (DoA) form. This sub-process leverages the FAA Section 33 payment verification and certification processes performed by RDAO staff and releases the electronic payment batch to the RG through the Government-based credential management service using Public Key Infrastructure (PKI) certificates to handle the user authentication

process. With minor exceptions, civilian and military payroll transactions are transmitted via an interface to the RG and are not part of the master payment file.

### **Reporting Requirements**

- 5.16 The CDAO will promulgate reporting requirements related to payments, including the post-payment verification (PPV) of transactions through the functional financial chain of command. On a quarterly basis the RDAOs will provide Level One (L1) Comptrollers with copies of all reports in order to ensure that all parties (e.g. Responsibility Centre (RC) Manager, Commanding Officer, superior commander) are aware of the issues contained in the reports.
- 5.17 Duties and obligations associated with these reporting requirements may be found in the FAM Chapter 1014-2-1, Corporate Departmental Accounting Office (CDAO) and FAM Chapter 1014-2-2, Regional Departmental Accounting Office (RDAO).

### **Expenditure Management Review**

#### **General**

- 5.18 RDAO Comptrollers must ensure that a reliable and reasonable expenditure management process is in place for the general RC Manager population in their respective regions. RDAO Comptrollers must verify in accordance with the guidance provided below, the expenditure management process being used by RC Managers within their geographical area. RDAO Comptrollers are responsible for the monitoring and oversight of the timely and efficient implementation of the financial functional direction and guidance provided by the CDAO within the specific geographical area where they perform payment verification and certification under Section 33 of the FAA.

#### **Process**

- 5.19 RDAO Comptrollers must be the primary focal point in the geographical area of their responsibility, for providing assurance on the existence and effectiveness of a financial management control framework, processes and systems to ensure sound financial management practices, accuracy of accounts and integrity of financial processes. The RDAO Comptroller must initiate an Expenditure Management Review when an RC Manager is identified as high risk, i.e. trends or patterns of behaviour suggest non-compliance with financial policies and procedures, or when requested by a L1/L2 Comptroller or the CDAO.

### **Reporting Requirements**

- 5.20 The CDAO will promulgate reporting requirements related to Expenditure Management Reviews through the functional financial chain of command. In order to ensure that all parties (e.g. RC Manager, Commanding Officer, and superior commander) are aware of any issues contained in the reports the RDAOs will provide L1 Comptrollers with copies of all reports, through the functional chain of command.

## **6. Roles and Responsibilities**

### **Minister of National Defence**

6.1 The Minister of National Defence (MND) is responsible for:

- Formally delegating payment authority in writing to positions as indicated in the Delegation Matrix.

### **Assistant Deputy Minister (Finance)/Chief Financial Officer**

6.3 The ADM(Fin)/CFO is responsible for:

- All responsibilities outlined in section 4.1 of the TB Directive on Delegation of Spending and Financial Authorities;
- Providing financial functional direction and guidance across the department on matters related to the exercising of payment authority;
- Approving post-payment verification sampling plans that have been developed by the CDAO while conducting their quality assurance and verification responsibilities;
- Ensuring that individuals designated to exercise payment authority have the knowledge and skills required to exercise their delegated signing authority;
- Establishing finance based training requirements related to the exercising of payment authority; and
- Restricting or revoking delegated payment authority where there is significant non-compliance with this policy or the departmental delegation of authorities' process.

### **Level One Advisors**

6.4 The L1 Advisors are responsible for:

- Ensuring compliance with the financial functional direction provided by the CFO over FAA Section 33 verification and certification direction and practices;
- Ensuring compliance with procedures established by the DFSI;
- Ensuring that those designated in their organization to exercise payment authority have the knowledge and skills required to exercise the authority; and
- Ensuring that payment authority delegated to a position within their organization is withdrawn or further restricted if it is determined that the delegated authority is being abused or used improperly by a designated incumbent.

### **Level One Comptrollers**

6.5 The L1 Comptrollers are responsible for:

- Ensuring that all comptroller staff within their organization fully understand this policy;
- Ensuring that action is taken to rectify issues identified through the PPV process;

- Ensuring that documents are provided to the RDAO in a timely basis in support of pre and post-payment verifications required for quality assurance purposes; and
- Ensuring that all processes and controls associated with the exercising of payment authority are working effectively.

#### **Director General Financial Operations and Services**

6.6 The Director General Financial Operations and Services (DGFOS) is responsible for:

- Ensuring that compulsory functional direction and guidance is provided department wide in support of FAA Section 33 verification and certification direction and practices;
- Collaborating with DGSFG in the development/updating SOPs in support of this policy;
- Ensuring that departmental compliance with this policy is monitored;
- Bringing to the CFO's attention any significant difficulties, gaps in performance or compliance issues and recommendations to address them; and
- Bringing recommendations to change or update policies and/or SOPs to DGSFG's attention in order to address significant difficulties, gaps in performance or compliance issues.

#### **Director Financial Operations**

6.7 The Director Financial Operations (DFO) is responsible for:

- Ensuring that compulsory functional direction and guidance is provided department wide to support the implementation of this policy;
- Ensuring that the CDAO promulgate reporting requirements related to payments, including the post-payment verification (PPV) of transactions through the functional financial chain of command; and
- Ensuring that RDAO compliance with this policy and related procedures is monitored.

#### **Corporate Departmental Accounting Office**

6.8 The CDAO is responsible for:

- Providing functional direction and guidance to RDAO Comptrollers in support of FAA Section 33 verification and certification processes; and
- Monitoring RDAO compliance with this policy and related procedures.

#### **Regional Departmental Accounting Office Comptroller**

6.9 The RDAO Comptrollers are responsible for:

- Ensuring that this policy is fully implemented for their region;

- Monitoring and oversight of the timely and efficient implementation, by RC Managers and L1s, of the financial functional direction and guidance provided by the CFO within the geographical area where they exercise payment authority;
- Confirming that requisitions for payment are certified by an authorized Payment Officer;
- Confirming that Payment Officers exercising payment authority have the proper training, experience and knowledge to carry out these duties;
- Ensuring that all individuals exercising payment authority have a valid DoA form;
- Ensuring that no person exercises both Certification Authority and Payment Authority on the same payment transaction;
- Ensuring that no one person exercises Spending Authority, Certification Authority or Payment authority for an expenditure from which they can directly or indirectly benefit;
- Ensuring that low risk payments selected for post-payment verification are subjected to a full review in order to ensure that there is auditable evidence demonstrating that EIA and FAA Section 32 have been exercised, that account verification has taken place, and that transactions have been certified pursuant to Section 34 of the FAA; and
- Ensuring that periodic reviews (e.g. expenditure management reviews) are performed as per this policy.

#### **Payment Officers**

6.10 The Payment Officers are responsible for:

- Ensuring that all payments identified as high risk are subject to a full review in order to ensure that there is auditable evidence demonstrating that EIA and FAA Section 32 have been exercised, that account verification has taken place, and that transactions have been certified pursuant to Section 34 of the FAA;
- Subjecting all payments identified as low risk to a cursory review;
- Rejecting or reverse payment transactions when circumstances warrant;
- Informing the applicable FMS user of any rejected or reversed transactions; and
- Approving payments pursuant to Section 33 of the FAA.

#### **Responsibility Centre Managers**

6.11 The RC Managers are responsible for:

- Ensuring that documents are provided to the RDAO in a timely basis in support of pre and post-payment verifications required for quality assurance purposes; and
- Ensuring oversight over the expenditure management processes under their program area.

#### **Director General Strategic Financial Governance**

6.12 The Director General Strategic Financial Governance (DGSFG) is responsible for:

- Supporting the implementation and monitoring of compliance with this policy;

- Ensuring that this policy takes into consideration the unique situations and circumstances of the DND/CAF;
- Ensuring that key controls related to the exercising of payment authority are reviewed and recommendations made based on the results, and
- Ensuring that business processes and procedures related to the exercising of payment authority are established to ensure that payment authority is exercised in accordance with this policy.

#### **Director Financial Policy**

6.13 The Director Financial Policy (DFP) is responsible for:

- Developing and promulgating policies on the exercising of payment authority;
- Reviewing procedures on the exercising of payment authority to ensure that they adhere to all financial legislation, TB FM policy instruments (including mandatory guidelines) and DND FM policies; and
- Providing policy interpretation and clarification assistance on FAA Section 33 related policy matters.

#### **Director Financial Systems Integration**

6.14 The DFSI is responsible for:

- Developing and issuing mandatory procedures in compliance with this policy that standardize how payment verification and FAA Section 33 certification activities are performed across the DND/CAF; and
- Ensuring that the departmental FMS adequately supports processes related to the exercising of payment authority.

#### **Director Financial Controls**

6.15 The Director Financial Controls (DFC) is responsible for:

- Assessing quality assurance programs and making recommendations based on the results of the assessments;
- Assessing the effectiveness of key controls related to the exercising of payment authority and making recommendations based on the results of the assessments;
- Reporting on the status of the assessments and completing the annual summary for inclusion as an Annex to the departmental financial statements; and
- Tracking and reporting on the status of remediation action plans.

#### **Director Financial Analytics, Systems Support and Training**

6.16 The Director Financial Analytics, Systems Support and Training (DFASST) is responsible for:

- Combining authorized payment requisitions from all client departmental offices (CDOs) and generating the master payment file;

- Developing and maintaining documentation on how to perform FAA Section 33 processes in the FMS; and
- Digitally approving and transmitting the master payment file to the RG.

## **7. Consequences of Non-Compliance**

- 7.1 Under the TB Policy on Financial Management, the Deputy Minister (DM) is responsible for investigating and acting when significant issues regarding policy compliance arise, and ensuring that appropriate remedial action is taken to address such issues within DND/CAF. The TB Framework for the Management of Compliance provides guidance on the considerations for determining the possible mix of consequences, which include the impact of the non-compliance, whether there has been a history of non-compliance, was there intent and other circumstances.
- 7.2 To support the DM's responsibility under the TB Policy on Financial Management, the ADM(Fin)/CFO or in the case of a member of the CAF, the military chain of command at the ADM(Fin)/CFO's direction, must ensure corrective actions are taken to address instances of non-compliance with this policy. Corrective actions can include a requirement for additional training, changes to procedures or systems, removal or suspension of delegated financial authorities on a temporary or permanent basis, disciplinary action or other measures as appropriate.

## **8. References**

### **8.1 Legislation**

[Financial Administration Act](#)

### **8.2 Treasury Board and Central Agency FM Policy Instruments**

[TB Policy on Financial Management](#)

[TB Directive on Delegation of Spending and Financial Authorities](#)

[TB Guide to Delegating and Applying Spending and Financial Authorities](#)

### **8.3 DND/CAF FM Policies**

[FAM Chapter 1014-4-1 Control of Financial Signing Authorities](#)

[FAM Chapter 1016-2 Expenditure Initiation and Commitment Control - FAA Section 32](#)

[FAM Chapter 1016-3 Account Verification – FAA Section 34](#)

[FAM Chapter 1023-1 Financial Management of Civilian Pay](#)

[FAM Chapter 1023-2 Financial Administration of Military Pay](#)

[Delegation of Authorities for Financial Administration for the DND and the CAF](#)

### **8.4 DND/CAF FM Guides, Forms and Other Tools**

[DAOD 6002-8, Electronic Authentication and Authorization](#)

## 9. Enquiries

- 9.1 Questions on policy interpretation and clarification are to be addressed to the appropriate Comptroller.
- 9.2 If the local Comptroller requires assistance, the question will be escalated through the financial chain of command.
- 9.3 If the L1 Comptroller needs guidance on the matter(s) raised, the L1 Comptroller may contact the CDAO.
- 9.4 If the CDAO needs guidance on the matter(s) raised, they may contact DFP.

## Appendix A – Definitions and Acronyms

### Definitions

**Electronic Authentication (Authentification électronique)** is the process by which an individual (a person, an organization or device) is verified as a unique and legitimate user.

**Electronic authorization (Autorisation électronique)** is the process by which an authenticated user is granted the capability to render electronic approvals and discharge those authorities in electronic financial transactions.

**Financial Management System (Système de gestion financière)** is any combination of business processes (end-to-end, automated and manual), procedures, controls, data and software applications, all of which are categorized as either a departmental financial and materiel management system or program system or central system that produces financial information and related non-financial information. DND's departmental FMS includes the Defence Resource Management Information System (DRMIS) and would also include any future replacement of DRMIS.

**High Risk Transactions (risque élevé)** Includes highly sensitive transactions, for example, when an error in payment is non-recoverable, or when payments are largely judgmental, subject to interpretation, involve very large dollar accounts, or considered highly error prone.

**Low Risk Transactions (risque faible)** Includes transactions that are not sensitive in nature, have little or no potential financial loss associated with them, or have a low error rate with a low dollar-value impact of error, usually low to medium dollar value, and are recoverable.

**Payment Authority (Pouvoir de payer)** is the authority delegated by the MND to positions to requisition payments according to section 33 of the *Financial Administration Act*.

### **Acronyms**

ADM – Assistant Deputy Minister  
ADM(Fin)/CFO – Assistant Deputy Minister (Finance)/Chief Financial Officer  
CAF – Canadian Armed Forces  
CDAO – Corporate Departmental Accounting Office  
CFO – Chief Financial Officer  
DFASST – Director Financial Analytics, Systems Support and Training  
DFC – Director Financial Controls  
DFO – Director Financial Operations  
DFP – Director Financial Policy  
DFSI – Director Financial Systems Integration  
DGFS – Director General Financial Services  
DGFSG – Director General Strategic Financial Governance  
DND – Department of National Defence  
DoA – Delegation of Authority  
DRMIS – Defence Resource Management Information System  
EAA – Electronic Authentication and Authorization  
EIA – Expenditure Initiation Authority  
FAA – *Financial Administration Act*  
FAM – Financial Administration Manual  
FM – Financial Management  
FMS – Financial Management System  
L1 – Level One  
MND – Minister of National Defence  
PKI – Public Key Infrastructure  
PPV – Post Payment Verification  
RC – Responsibility Centre  
RG – Receiver General  
RDAO – Regional Departmental Accounting Office  
SOP – Standard Operating Procedure  
TB – Treasury Board