

The Financial Administration Manual (FAM) Frequently Asked Questions (FAQs)

What is the Financial Administration Manual (FAM)?

The Financial Administration Manual (FAM) is a collection of policy directives that guide financial management and administration within the Government of Nunavut (GN).

The Financial Management Board (FMB) sets financial policy for the GN by issuing **directives** under the *Financial Administration Act*. The Comptroller General collects and organizes these directives through the FAM which is the authoritative (official) source of FMB direction on financial matters.

Where can I find the FAM?

The FAM is available online through the [Department of Finance's website](#).

Directives are organized numerically and in sections. The Table of Contents shows the overall structure of the FAM and lists its directives.

What is a FAM directive?

A FAM directive is a written statement that FMB formally issues under the *Financial Administration Act*.

Each directive establishes the GN policy on a certain financial matter. Directives also include other relevant information, like the directive effective date, its overall objectives, who it applies to, key terms and definitions, and provisions that provide more detail about what public officers must do (or must **not** do) to carry out this policy.

Starting in October 2022, the format of FAM directives will be shifting slightly to adopt a more modern look and feel, including a new plain language description.

What do FAM directives deal with?

Generally, the FMB issues directives they decide are important to ensuring the sound and transparent use, control of public resources, and diligent accounting for them. In practice, FAM directives address a range of financial matters. Examples include, but are not limited to:

- Recording and reporting financial transactions
- Managing budgets and spending
- Recording revenues and charging fees
- Accounting for inventories
- Contracting for goods and services
- Accounting systems
- Protecting sensitive personal financial information
- Using credit cards
- Duty travel
- Accepting third-party funding
- Much more!

What other documents relate to FAM directives?

In addition to the core policy directives that the FMB issues, the Comptroller General may issue other documents to help the GN implement these policy directives.

There are different types of supporting policy instruments. Examples include processes, procedures, report templates, forms, interpretation bulletins, standards, guidelines, tables and checklists.

Who must follow FAM directives?

By law, all public officers must ensure that FMB's directives are followed promptly and efficiently. Public officers include:

- Ministers
- the Commissioner and Deputy Commissioner
- anyone employed in the public service
- the Clerk of the Legislative Assembly and the officers and employees of the Office of the Legislative Assembly
- a revenue officer, or
- a person acting as an agent of the GN

Who manages and maintains the FAM?

The Comptroller General is responsible for the FAM.

The Comptroller General is a position created by the *Financial Administration Act*. The Act gives specific legal powers and responsibilities to the Comptroller General, including the role of establishing and maintaining the systems and procedures relating to the use of public resources.

The FMB has directed that it is up to the Comptroller General to collect and organize FAM directives, communicate them appropriately, and issue supporting documents or find other ways to help public officers implement these directives.

Employees in the Comptroller General's Office at the Department of Finance support this work, and help manage and maintain many aspects of the FAM.

Who decides to update FAM directives? What is the process?

The FAM is intended as a "living document." The FMB adds new directives, updates existing directives, and removes outdated directives over time to reflect evolving financial policies, priorities, circumstances, and requirements.

The Comptroller General oversees this revision process and decides which directives merit attention based on a range of considerations, including:

- Direction by the FMB or the Minister of Finance
- Internal recommendations from within the Department of Finance
- Suggestions from other departments and public agencies
- External events (e.g., changes to Canadian accounting standards)
- Emerging issues (e.g., matters of importance that existing directives do not adequately address)

The revision process involves an analysis of the issue, research into potential policy solutions, and collaboration with stakeholders, including review by an interdepartmental committee and, where appropriate, the Department of Justice. The Comptroller General and Deputy Minister of Finance review and approve directive drafts before submitting them to the FMB for consideration and approval.

How can I be notified of updates to the FAM?

The Comptroller notifies all GN employees about new, revised, or repealed (removed) FAM directives by emailing information bulletins to all GN employees.

How do I know if a directive is in effect?

Each directive includes an effective date. Only the current approved version of a directive is posted to the internet.

How do I locate information about a topic?

The best way is to use the "Search" function, which is located at the far right of the toolbar. Type the keywords into the search field to find FAM directives related to the topic in which you are interested.

Another way is to go to the "[Table of Contents](#)" or "[Glossary](#)" links, where you will find the topic you are looking for.

Who can I contact for more information?

If you have a question about applying a directive, please first contact your department's financial services team (e.g., Corporate Services).

If you have a more specific question or would like to suggest how to improve a directive, please email the Department of Finance at FAM@gov.nu.ca. We are able to acknowledge most emails within one or two businesses days.