



Guideline on Departmental Chart of Accounts Line Object Codes

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1. Date of Issue

1.1 This guideline was issued on April 1, 2012. This guideline will be updated periodically, as required.

1.2 Note that the policy requirement related to the use of common line objects, identified in the [Standard on Recording Financial Transactions in the Departmental Chart of Accounts](#) under Appendix B: Department Classification Structure - Departmental Line Objects, will come into effect on April 1, 2013.

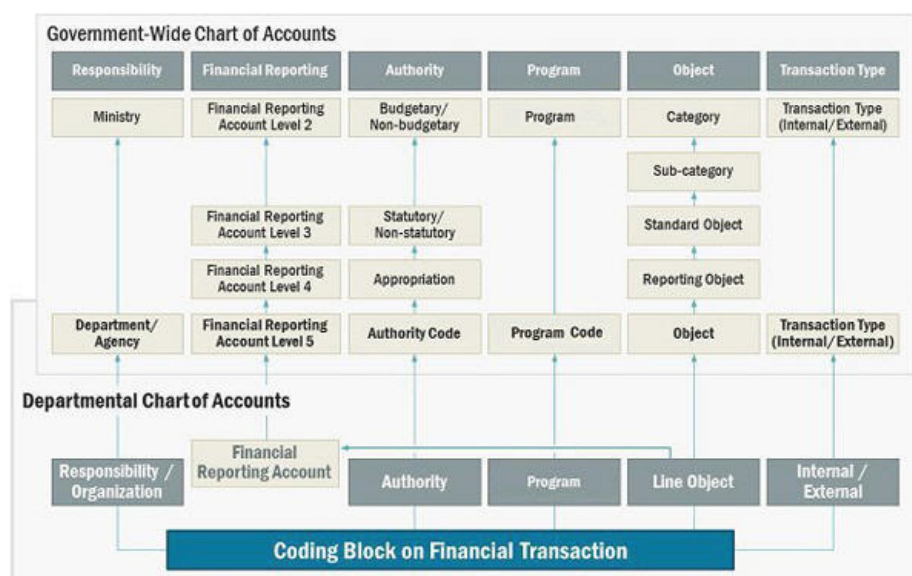
2. Application

This guideline serves as a tool for departments as defined in section 2 of the [Financial Administration Act](#). Throughout this guideline, the terms "government-wide" and "across government" refer to these departments.

3. Context

3.1 The purpose of this guideline is to support the objectives of the [Policy on the Stewardship of Financial Management Systems](#), the [Directive on the Recording of Financial Transactions in the Accounts of Canada](#) and specifically the [Standard on Recording Financial Transactions in the Departmental Chart of Accounts](#) by providing recommendations that will assist chief financial officers in fulfilling the requirements of the [Standard on Recording Financial Transactions in the Departmental Chart of Accounts](#), and thereby increase the consistency of financial information government-wide.

3.2 The departmental chart of accounts line object element identifies the financial reporting classification in the [Government-wide Chart of Accounts for Canada](#) (financial reporting account) and the object classification in the [Government-wide Chart of Accounts for Canada](#) (object codes) for which the financial transaction is associated.



Text version: Relationship between departmental chart of accounts elements and government-wide chart of accounts classifications

3.3 The departmental chart of accounts line object element enables the classification of financial transactions into accounting categories and provides additional detail about the type of goods or services acquired, the transfer payments made, the source of receipts or the cause of increases or decreases in assets and liabilities.

3.4 The [Standard on Recording Financial Transactions in the Departmental Chart of Accounts](#) requires that the departmental chart of accounts line object element must:

- Aggregate to the object classification in the Government-wide Chart of Accounts for Canada (object codes).
- Correlate to the financial reporting element in the departmental chart of accounts (and thus identify the financial reporting account level 5.)
- Correlate to [the list of common line objects established by Treasury Board Secretariat](#).

4. Definitions

Definitions to be used in the interpretation of this guideline are in Appendix A of the [Standard on Recording Financial Transactions](#)

[in the Departmental Chart of Accounts.](#)

5. Departmental Guidance

5.1 Line Objects are derived from valid combinations of financial reporting account and object codes from the Government-wide Chart of Accounts for Canada.

5.2 The [list of common line objects](#) is based on combinations of financial reporting accounts and object codes that all departments can use. Departments must ensure that their departmental line objects correlate to those in the list of common line objects.

5.3 The list is not all inclusive. It excludes combinations of financial reporting account and object codes:

- Which are not widely used, based on an analysis of the current line object codes of several departments.
- Where the financial reporting account or the object code are department specific (as noted in the Government-Wide Chart of Accounts.)

5.4 As appropriate, departments may:

- Define additional departmental line objects correlating to combinations of financial reporting accounts and object codes not included in the list of common line objects.
- Define more than one departmental line object for a single common line object, provided that this lower level of detail aggregates to the related common line object.

5.5 The list of common line objects will be updated periodically. Any additions, deletions or changes to the list of common line objects will be considered by the Office of the Comptroller General, in consultation with the Receiver General.

6. Enquiries

Please direct enquiries about this guideline to your department's headquarters. For interpretation of this guideline, departmental headquarters should contact:

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