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Standard on Vendor Record

1. Effective Date

This standard takes effect on July 1, 2012. This standard applies to vendor information associated with financial events which occur on or after the implementation date of the standard.

2. Application

This standard applies to departments as defined in section 2 of the *Financial Administration Act*. Throughout this standard, the terms "government-wide" and "across government" refer to these organizations.

3. Context

This standard supports the objectives of the *Policy on the Stewardship of Financial Management Systems* by outlining the responsibilities of the chief financial officer for developing and maintaining vendor information for the organization to ensure consistent and reliable financial information government-wide.

This standard defines a common vendor record which allows for consistent recording, aggregation and reporting of financial information within the departmental financial and materiel management system (DFMS).

This standard supports consistent and comparable vendor information on a government-wide basis for organizations or individuals that enter into financial arrangements in order to supply goods or services to the Government of Canada (GC), or for organizations or individuals for which an accounts payable will be established by the GC. The information maintained in the vendor record is used to support procurement, payment and reporting on business interactions with the GC.

The minimum mandatory structure for the vendor record is composed of the following data elements: vendor legal name; vendor category; vendor identification number; vendor address; vendor city; vendor region; vendor country; vendor postal code; vendor language preference; vendor tax recipient type, vendor tax identification number; and vendor banking information.

Excluded from this standard is vendor information related to one-time vendor transactions. Also excluded is vendor information from transactions that are completed through a cash payment (including credit cards), where no accounts payable is established, and no specific vendor information is maintained in the departmental financial and materiel management system.

This standard is issued pursuant to section 7 and 9 of the Financial Administration Act.

This standard is to be read in conjunction with the Policy on the Stewardship of Financial Management Systems, and Directive on Account Verification.

Additional mandatory requirements are set out in the Directive on the Stewardship of Financial Management Systems, Contracting Policy, Policy on Privacy Protection, Receiver General Manual, Payments and Settlements Requisitioning Regulations and Treasury Board Information or Technology Standards (TBITS).

4. Definitions

Definitions to be used in the interpretation of this standard are in Appendix A.

5. Standard Statement

5.1 Objective

To ensure that the vendor record provides consistent and comparable financial information government-wide.

5.2 Expected Result

Financial information is consistently recorded and maintained in the departmental financial and materiel management system.

6. Requirements

6.1 The chief financial officer is responsible for the following:

Developing and maintaining a vendor record, by April 1, 2013, that is integrated with the departmental financial and materiel management system.

Ensuring that the vendor record is used as defined and for its intended purpose and allows for the identification of all data elements of the vendor record described in Appendix B.

6.2 Monitoring and Reporting Requirements

Chief financial officers are responsible for supporting their deputy heads by overseeing the implementation and monitoring of this standard in their departments, bringing to the deputy head's attention any significant difficulties, gaps in performance or compliance issues, developing proposals to address these, and reporting significant performance or compliance issues to the Office of the Comptroller General.

The Comptroller General is responsible for monitoring departments' compliance with the requirements of this standard and conducting a review at the five year mark from the effective date of the standard.

7. Consequences

In instances of non-compliance, the deputy heads are responsible for taking corrective measures within their organizations with those responsible for implementing the requirements of this standard.

Chief financial officers are to ensure corrective actions are taken to address instances of non-compliance with the requirements of this standard. Corrective actions can include requiring additional training, changes to procedures and systems, the suspension or removal of delegated authority, disciplinary action, and other measures as appropriate.

For a range of consequences of non-compliance refer to the Framework for the Management of Compliance, Appendix C: Consequences for Institutions and Appendix D: consequences for Individuals.

8. Roles and Responsibilities of Government Organizations

Note: This section identifies other significant departments with respect to this standard. In and of itself, it does not confer an authority.

8.1 Treasury Board Secretariat, Office of the Comptroller General of Canada

The Office of the Comptroller General is responsible for development, oversight and maintenance of this standard and for providing interpretative advice and guidance.

Within the area of financial management systems, the Office of the Comptroller General provides functional leadership in determining business process and data requirements by supporting Treasury Board in issuing appropriate policy instruments as and when required to define government-wide data and standardized business processes.

8.2 Public Works and Government Services Canada

Public Works and Government Services Canada is responsible for issuing the Personal Record Identifier (PRI) for federal government employees, and all associated PRI procedures and identifying information.

The Receiver General for Canada is responsible for assigning a Department Number, within the government-wide Chart of Accounts, to an organization that is authorized to use the Consolidated Revenue Fund,

8.3 Canada Revenue Agency (CRA)

The Canada Revenue Agency (CRA) is responsible for issuing the Business Number (BN) to individuals and corporations, and all associated BN procedures and identifying information.

9. References

9.1 Relevant Legislation

- *Financial Administration Act* sections 63 to 65 and subsection 9(1).
- *Privacy Act*.

9.2 Related Policy Instruments and Publications

- *Contracting Policy*
- *Directive on the Stewardship of Financial Management Systems*
- *Directive on Payment Requisitions and Cheque Control*
- *Directive on Account Verification*
- *Policy on Internal Control*
- *Policy on the Management of Materiel*
- *Policy on Privacy Protection*
- *Policy on the Stewardship of Financial Management Systems*
- *Treasury Board Information Technology and Standards (TBITS) 30: Business Number*

9.3 Related External Standards and Specifications

- *Payments and Settlements Requisitioning Regulations*
- *Supplier Registration Information (SRI)*
- *The Receiver General for Canada (RG) Manual*

10. Enquiries

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

Financial Management Sector
Office of the Comptroller General
Treasury Board Secretariat
Ottawa ON K1A 0R5

Email: Contact Financial Management Policy Division at fin-www@tbs-sct.gc.ca

Telephone: 613-957-7233

Fax: 613-952-9613

Appendix A: Definitions

accounts payable (comptes créditeurs) –

Accounts which record amounts owing for the sale of goods and/or services rendered.

business number (numéro d'entreprise) –

Is an assigned number by the Canada Revenue Agency to uniquely identify private and public sector entities (i.e. registrants), government programs, and operating entity(ies).

business processes (processus opérationnels) –

Is a collection of interrelated tasks and key controls operating together to achieve a desired result. Business processes shall include, but are not limited to, the financial management activities of planning, budgeting, accounting, reporting, financial control, oversight, analysis decision-making support and advice.

Consolidated Revenue Fund (Trésor) –

Means the aggregate of all public moneys that are on deposit at the credit of the Receiver General.

Departmental financial and materiel management system (DFMS) (système ministériel de gestion financière et du materiel (SMGFM)) –

Is a system whose primary objectives are to demonstrate compliance by the government with the financial authorities granted by Parliament, comply with the government's accounting policies, inform the public through departmental financial statements, provide financial and materiel information for management and control, provide information for economic analysis and policy formulation, meet central agency reporting requirements and provide a basis for audit.

financial event (activité financière) –

Is any activity that has financial consequences for the Government of Canada.

vendor (fournisseur) –

Is any organization or individual who supplies goods or services to the Government of Canada, or for which an accounts payable will be established.

vendor information (information des fournisseurs) –

Is any data or information used in understanding, managing and reporting on organizations or individuals who supply goods or services to the Government of Canada and other organizations and individuals for which an accounts payable will be established.

vendor record (fichier des comptes fournisseurs) –

Is the dataset used in departmental financial and materiel management systems to uniquely identify and to consistently record and maintain information about organizations or individuals who supply goods or services to the Government of Canada and about other organizations and individuals for which an accounts payable will be established.

Appendix B: Vendor Record Structure

This appendix describes the minimum data element set for the vendor record. Departments may maintain additional vendor information, as required. The vendor record is the dataset used in departmental financial and materiel management systems to uniquely identify and to consistently record information about vendors.

Departments may gather vendor information in line with existing operational practices (e.g. directly obtaining information from the vendor entity), or by other methods they deem appropriate. Note that the identification of authoritative sources within the standard does not infer a responsibility for the operational provision or validation of entity information by the authoritative organization.

The vendor record table below defines each of the required data elements of a vendor record.

- **Column 1 – Data Element** provides the name of the data element.
- **Column 2 – Definition** provides a description of the data element, specifying the data element and any applicable conditions governing its use and values.
- **Column 3 – Value Parameters** provides the format and permissible values for the data element, and includes the following, as appropriate:

- **Format:** alpha-numeric or numeric format;
- **Data Value:** specific and finite set of permissible data values, either listed in the table or referenced as a value from an authoritative source; and
- **Authoritative Source:** authoritative source or organization which is recognized as an official source with a designated authority.

Vendor Record Table

Data

Element Name	Definition	Value Parameters
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The vendor's full legal name.

For vendor category *Individual* and *Employee*, their full legal name.

For vendor category *Corporation/Partnership*, the full legal name (i.e. name of

Vendor Legal registrant, operating, trade or
Name partnership name, or name of
operating entity)

Format: alpha-numeric

For vendor category *Other Government Department*, the full department or agency name.

For vendor category *Other Government* the full legal name of the government organization.

Vendor Category

A classification of the vendor record, which provides the context used in interpreting the Vendor Identification Number and other data on the vendor record.

The following groupings are the defined Vendor Categories:

- *Individual*
(Citizens, individuals and sole proprietors, not including individuals operating as vendor category Employee)
- *Corporation/Partnership*
(Corporations, Crown Corporations, partnerships, associations, trusts and estates, including Canadian and foreign entities)
- *Employee*
(Individuals operating as employees of the GC department/agency under which the vendor record exists)
- *Other Government Department (OGD)*
(Government of Canada

Data Values:

1. "Individual"; OR
2. "Corporation / Partnership"; OR
3. "Employee"; OR
4. "Other Government Department"; OR
5. "Other Government".

departments and agencies (OGD's) and their internal organizations, for which Interdepartmental Settlement (IS) is the method of payment)

- *Other Government*
(Foreign and domestic government, including provinces, territories and other levels of regional and municipal government)

Vendor Identification Number	<p>A unique identifier number associated with the vendor</p> <p>For vendor category <i>Individual</i>, a unique numeric identifier, as determined by department/agency practice,</p> <p>OR</p> <p>where registered, the Business Number (BN) identifier assigned by the Canada Revenue Agency (CRA).</p> <p>Note that, in all cases, the identification number for an individual is considered personal information and thus the provisions of the <i>Privacy Act</i> apply.</p>	<p>For vendor category <i>Individual</i>:</p> <p><i>Format</i>: numeric</p> <p>OR</p> <p><i>Format</i>: 9 character numeric, and optional 6 character alpha-numeric (example: the Procurement Business Number)</p> <p><i>Data Value</i>: Business Number (BN)</p> <p><i>Authoritative Source</i>: Canada Revenue Agency (CRA)</p>
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For vendor category

Corporation/Partnership, the Business Number (BN) identifier assigned to each business or other entity by the Canada Revenue Agency (CRA).

In the specific case where a vendor in the category of

Corporation/Partnership does not have an assigned BN, a unique numeric identifier, determined by department / agency practice, can be used.

For vendor category

Corporation/Partnership:

Format: 9 character numeric, and 6 character optional alpha-numeric

Data Value: Business Number (BN)

Authoritative Source: Canada Revenue Agency (CRA)

For vendor category *Employee*, the Personal Record Identifier (PRI) for non-taxable vendor records, issued to employees of the public service of Canada;

OR

a unique individual numeric identifier for taxable vendor records, as determined by department / agency practice.

Note that, in all cases, the identification number for an employee is considered personal information and thus the provisions of the *Privacy Act* apply.

For vendor category *Other Government Department*, the Department Number, within the government-wide Chart of Accounts, as assigned by the Receiver General for Canada to organizations authorized to use the Consolidated Revenue Fund.

For vendor category *Employee*:

Format: 9 character numeric

Data Value: Personal Record Identifier (PRI)

Authoritative Source: Public Works and Government Services Canada (PWGSC), Receiver General

OR

Format: numeric

For vendor category *Other Government Department*:

Format: numeric

Data Values: the Department Number

Authoritative Source: Public Works and Government Services Canada (PWGSC), Receiver General

For vendor category *Other Government*, a unique numeric identifier, as determined by department/agency practice for other government entities.

For vendor category *Other Government*:

Format: numeric

The addressing information for the vendor, which commonly includes the unit number, civic street number, street name, street type and direction.

This also includes postal box, rural route, general delivery, military and non-Canadian address types.

Format: alpha-numeric

To comply with *International Organization for*

Standardization (ISO) 9594

postal address attributes

and Canada Post

Corporation's Addressing

Guidelines, including Civic,

Postal Box, Rural Route,

General Delivery, Military,

United States of America

and International

Addresses.

Vendor Address

For vendor category *Individual*, the home address.

For vendor category *Corporation/Partnership*, the address of the business headquarters.

For vendor category *Employee*, the address determined by departmental/agency practice.

For vendor category *Other Government Department and Other Government*, the address of the organization's headquarters.

Vendor City	The name of the city, town or municipality corresponding to the vendor address.	<p><i>Format:</i> alpha-numeric</p> <p>To comply with <u>Canada Post Corporation's Addressing Guidelines</u>.</p>
Vendor Region	<p>The province/territory/state/other regional designation, corresponding to the vendor address.</p> <p>This is defined by <i>International Organization for Standardization (ISO) Standard 3166-2, Codes for the Representation of Names of Countries and Their Subdivisions</i></p>	<p><i>Format:</i> alpha-numeric</p> <p><i>Data Values:</i> Defined by <u>ISO Standard 3166-2, Codes for the Representation of Names of Countries and Their Subdivisions (Canada = CA, United States = US)</u>.</p>
Vendor Country	<p>The country where the Vendor is located corresponding to the vendor address.</p> <p>This is defined by International Organization for Standardization (ISO) Standard 3166-1-alpha-2, Codes for the Representation of Names of Countries.</p>	<p><i>Format:</i> alphanumeric</p> <p><i>Data Values:</i> Defined by <u>International Organization for Standardization (ISO) Standard 3166-1-alpha-2, Codes for the Representation of Names of Countries</u>.</p>

Vendor Postal Code	<p>The Canadian postal code/U.S zip code, international postal code or <i>Format:</i> For Canadian Postal other similar national geographic Code, alpha (A) and postal addressing code, numeric (1) identifier corresponding to the vendor structured as follows: A1A address. 1A1, otherwise alpha-numeric.</p> <p>For foreign address information, a postal code may not be recorded or maintained. This element may be left empty in those situations.</p> <p>To comply with <u>Canada Post Corporation's Addressing Guidelines</u>.</p>
Vendor Language Preference	<p>The preferred language of communication between the Government of Canada and the vendor.</p> <p><i>Data Values:</i></p> <ul style="list-style-type: none">• "English"; OR• "French".

Vendor Tax Recipient Type

The Canada Revenue Agency (CRA)-assigned Tax Recipient Type code, which identifies if the recipient of a taxable form is a public or private entity, non-resident, individual or employee.

This information provides support for tax processes, including issuance of tax forms.

For entities without an assigned type, this should be left blank (such as vendor records created solely to manage grants and contributions activities).

Format: 1 character numeric

Data Values:

- "1" if the recipient is an individual sole proprietor; OR
- "3" if the recipient is a corporation; OR
- "4" if the recipient is a partnership, an association, a trust, an estate or other.

Authoritative Source: Canada Revenue Agency (CRA)

The Canada Revenue Agency (CRA)-designated alpha-numeric code which is used to identify the vendor with CRA.

Vendor Tax
Identification
Number

This information provides support for tax processes, including issuance of tax forms. It can be the case that a vendor's tax identification number is different from the vendor identification number (such as when an employee receives a taxable payment).

For entities without an assigned number, this should be left blank (such as vendor records created solely to manage grants and contributions activities).

Format: Fifteen character alpha-numeric composed by:

- 9 character numeric
- Optional 6 character alpha-numeric

Authoritative Source: Canada Revenue Agency (CRA)

Vendor Banking Information The minimum set of banking data *Authoritative Source:*
elements required by the Public Works and
Receiver General for Canada to Government Services
support the issuance of electronic Canada (PWGSC), Receiver
funds transfer (EFT) payments General
out of the Consolidated Revenue
Fund.

These elements may be left blank
if no EFT payment relationship
exists with the vendor.

The vendor record must comply
with Receiver General required
banking information fields
applicable to the vendor
organization, if EFT payments are
anticipated.

This can be referenced from
*Appendix E of the Standard
Payment System User Guide*

For Domestic EFT payments, the
required fields include:

- Vendor Financial
Institution Number
- Vendor Bank Branch
- Vendor Bank Account
Number

- Bank Identifier Code (BIC)
for Large Value Transfer
System (LVTS) transactions
only

For Foreign EFT payments, the
required fields include:

- Vendor Bank Account
Number
- Vendor Bank Name
- Vendor Bank Address
- Vendor Society for
Worldwide Interbank
Financial
Telecommunication
(SWIFT) Code or Bank
Identifier Code (BIC)
- Vendor International Bank
Number

Foreign payment processing
guidelines and restrictions vary
by country. Details can be
referenced from the *Standard
Payment System's Countries of the
World document.*

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