



Government
of Canada

Gouvernement
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Directive on Accounting Standards: GC 2700 Segment Disclosures

Note to reader

This document is part of the Appendix A of the [Directive on Accounting Standards](#).

A. Primary PSAS reference

PS 2700 Segment disclosures

B. Effective date

April 1, 2017

C. Government of Canada Consolidated Financial Statements

1. As permitted by PS 2700.30, inter-segment transfers are measured at the exchange amount.
2. For the purposes of the Government of Canada consolidated financial statements, the government has determined that

segmented information should be based on the ministry structure. This structure groups the activities of departments and agencies, Crown Corporations and other entities for which a Minister is responsible (PS 2700.07).

D. Departmental Financial Statements

3. For Departmental Financial Statements, segmented information should be based on the Departmental Results Framework (PS 2700.07).

E. Other related references

[PS 1201 Financial statement presentation](#)¹

[GC 1201 Financial Statement Presentation](#)

[GC 4500 Departmental Financial Statements](#)

Footnotes

- ¹ Please note that a CPA Canada membership or annual subscription is necessary to access this content.

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