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Standard on Customer Record

1. Effective Date

This standard takes effect on July 1, 2012. This standard applies to customer 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 customer information for the organization to ensure consistent and reliable financial information government-wide.

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

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

The minimum mandatory structure for the customer record is composed of the following nine data elements: customer legal name; customer category; customer identification number; customer address; customer city; customer region; customer country; customer postal code; and customer tax exemption number.

Excluded from this standard is customer information related to income tax revenue (corporate, personal and non-resident), employment insurance premiums, Goods and Services Tax (GST (Goods and Services Tax)), Harmonized Sales Tax (HST (Harmonized Sales Tax)) and other duties and taxes. Also excluded is customer information from transactions that are completed through a cash payment (including credit cards), where no billing or accounts receivable is established, and no specific customer 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*, *Directive on Receivables Management* and the *Directive on Receipt, Deposit and Recording of Money*.

Additional mandatory requirements are set out in the Directive on the Stewardship of Financial Management Systems, the Policy on Privacy Protection, and Treasury Board Information or Technology Standards (TBITS (Treasury Board Information or Technology Standards)).

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 customer 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 customer record, by April 1, 2013, that is integrated with the departmental financial and materiel management system.

Ensuring that the customer record is used as defined and for its intended purpose and allows for the identification of all data elements of the customer 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 (Personal Record Identifier)) for federal government employees, and all associated PRI (Personal Record Identifier) 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 (Business Number)) to individuals and corporations, and all associated BN (Business Number) 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

- *Directive on Accountable Advances*
- *Directive on Loans and Loan Guarantees*
- *Directive on Receivables Management*

- *Directive on Receipt, Deposit and Recording of Money*
 - *Directive on Specified Purposes Accounts*
 - *Guideline on Collection of Receivables*
 - *Interest and Administrative Charges Regulations*
 - *Policy on Transfer Payments*
 - *Directive on Transfer Payments*
 - *Policy on Interdepartmental Charging and Transfers between Appropriations*
 - *Policy on Privacy Protection*
 - *Policy on the Stewardship of Financial Management Systems*
 - *Directive on the Stewardship of Financial Management Systems*
 - *TBITS (Treasury Board Information or Technology Standards)*
- 30: Business Number – Implementation Criteria*

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 the Financial Management Policy Division fin-www@tbs-sct.gc.ca

Telephone: 613-957-7233

Fax : 613-952-9613

Appendix A: Definitions

accounts receivable (*comptes débiteurs*)

Accounts receivable are short-term receivables that are normally, but not necessarily, expected to be collected within a year. Accounts receivable may include trade and non-trade receivables. The former represents amounts owed by customers for goods sold and services rendered as part of normal business operations. The latter arises from a variety of transactions including return on investments (dividends), interest income, and refund of overpayments and recoveries.

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.

customer (*client*)

Is any organization or individual that participates in a financial arrangement in order to receive goods or services from the Government of Canada, or for any organization or individual that require an accounts receivable to be established by the Government of Canada.

customer information (*information des clients*)

Is any data or information used in understanding, managing and reporting on organizations or individuals who enter into a financial arrangement in order to receive goods or services from the Government of Canada and any organization or individual for which an accounts receivable will be established.

customer record (*fichier des comptes clientèles*)

Is the dataset used in departmental financial and materiel management systems to uniquely identify and to consistently record and maintain customer information.

Departmental financial and materiel management system (DFMS (Departmental financial and materiel management system)) (*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 arrangement(*entente financière*)

Is any arrangement between the government and outside parties that results in an actual or potential outlay of resources. Financial arrangements may include repayable contributions and loans.

financial event (*activité financière*)

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

Appendix B: Customer Record Structure

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

Departments may gather customer information in line with existing operational practices (e.g. directly obtaining information from the customer 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 customer record table below defines each of the required data elements of a customer 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.

Customer Record Table

Data Element Name	Definition	Value Parameters
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Customer Legal Name	<p>The customer's full legal name.</p> <p>For customer categories <i>Individual</i> and <i>Employee</i>, their full legal name.</p> <p>For customer category <i>Corporation/Partnership</i>, the full legal name (i.e. name of registrant, operating, trade or partnership name, or name of operating entity).</p> <p>For customer category <i>Other Government Department</i>, the full department or agency name.</p> <p>For customer category <i>Other Government</i> the full legal name of the government.</p>	<i>Format:</i> alpha-numeric
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Customer Category	<p>A classification of the Customer Record, which provides the context used in interpreting the Customer Identification Number and other data on the customer record.</p> <p>The following groupings are the permissible customer categories:</p> <ul style="list-style-type: none"> • <i>Individual</i> (Citizens, individuals and sole proprietors, not including individuals operating as customer category Employee) • <i>Corporation/Partnership</i> (Corporations, Crown Corporations, partnerships, associations, trusts and estates, including Canadian and foreign entities) • <i>Employee</i> (individuals operating as employees of the GC (Government of Canada) department/agency) 	<p><i>Data Values:</i></p> <p>“Individual”; OR “Corporation/Partnership”; OR “Employee”; OR “Other Government Department”; OR “Other Government”.</p>
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under which the
Customer Record exists)

- *Other Government Department (OGD (Other Government Department))* (Government of Canada departments and agencies (OGD (Other Government Department)'s) and their internal organizations.
- *Other Government* (Foreign and Domestic government, including provinces, territories and other levels of regional and municipal government)

Customer Identification Number	A unique identifier number associated with the customer.	
	<p>For customer 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 (Business Number)) 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 <u>Privacy Act</u> apply.</p>	<p>For customer category <i>Individual</i>:</p> <p><i>Format:</i> numeric</p> <p>OR</p> <p><i>Format:</i> 9 character numeric, and 6 character optional alpha-numeric</p> <p><i>Data Value:</i> Business Number (BN (Business Number))</p> <p><i>Authoritative Source:</i> Canada Revenue Agency (CRA)</p>

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

In the specific case where a customer in the category of *Corporation/Partnership* does not have an assigned BN (Business Number), a unique numeric identifier, determined by department / agency practice, can be used.

For customer category *Corporation/Partnership*:

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

Data Value: Business Number (BN (Business Number))

Authoritative Source: Canada Revenue Agency (CRA)

<p>For customer category <i>Employee</i>, the Personal Record Identifier (PRI (Personal Record Identifier)), issued to employees of the public service of Canada;</p> <p>OR</p> <p>a unique numeric identifier, as determined by department / agency practice.</p> <p>Note that, in all cases, the identification number for an employee is considered personal information and thus the provisions of the <i>Privacy Act</i> apply.</p>	<p>For customer category <i>Employee</i>:</p> <p><i>Format</i>: a 9 character numeric</p> <p><i>Data Value</i>: Personal Record Identifier (PRI (Personal Record Identifier))</p> <p><i>Authoritative Source</i>: Public Works and Government Services Canada (PWGSC), Receiver General</p> <p>OR,</p> <p><i>Format</i>: numeric</p>
<p>For customer category <i>Other Government Department</i>, the Department Number, within the <u>government-wide Chart of Accounts</u>, as assigned by the Receiver General for Canada to organizations authorized to use the Consolidated Revenue Fund.</p>	<p>For customer category <i>Other Government Department</i>:</p> <p><i>Format</i>: numeric</p> <p><i>Data Values</i>: the <u>Department Number</u></p> <p><i>Authoritative Source</i>: Public Works and Government Services Canada (PWGSC), Receiver General</p>

	<p>For customer category <i>Other Government</i>, a unique numeric identifier, as determined by department / agency practice for other government entities.</p>	<p>For customer category <i>Other Government</i> :</p> <p><i>Format</i>: numeric</p>
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Customer Address	<p>The addressing information for the customer, which commonly includes the unit number, civic street number, street name, street type and direction.</p> <p>This also includes Postal Box, Rural Route, General Delivery, Military and non-Canadian address types.</p> <p>For customer category <i>Individual</i>, the home address.</p> <p>For customer category <i>Corporation/Partnership</i>, the address of the business headquarters.</p> <p>For customer category <i>Employee</i>, the address determined by departmental / agency practice.</p> <p>For customer category <i>Other Government Department</i> and <i>Other Government</i>, the address of the organization's headquarters.</p>	<p><i>Format:</i> alpha-numeric</p> <p>To comply with <i>International Organization for Standardization (ISO (International Organization for Standardization)) 9594</i> postal address attributes and <u>Canada Post Corporation's Addressing Guidelines</u>, including Civic, Postal Box, Rural Route, General Delivery, Military, United States of America and International Addresses.</p>
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CustomerCity	The name of the city, town or municipality corresponding to the customer address.	<i>Format:</i> alpha-numeric To comply with <u>Canada Post Corporation's Addressing Guidelines</u> .
Customer Region	The province/territory/state/other regional designation, corresponding to the Customer Address. This is defined by <i>International Organization for Standardization (ISO (International Organization for Standardization)) Standard 3166-2, Codes for the Representation of Names of Countries and Their Subdivisions</i>	<i>Format:</i> alpha-numeric <i>Data Values:</i> Defined by <u>ISO (International Organization for Standardization) Standard 3166-2, Codes for the Representation of Names of Countries and Their Subdivisions (Canada = CA, United States = US)</u> .

Customer Country	<p>The country where the Customer is located corresponding to the Customer Address.</p> <p>This is defined by International Organization for Standardization (ISO (International Organization for Standardization)) 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 (International Organization for Standardization)) Standard 3166-1-alpha-2, Codes for the Representation of Names of Countries.</u></p>
Customer Postal Code	<p>The Canadian Postal Code/U.S ZIP Code, International Postal Code or other similar national geographic postal addressing code, corresponding to the Customer Address.</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><i>Format:</i> For Canadian Postal Code, alpha (A) and numeric (1) identifier structured as follows: A1A 1A1, otherwise alpha-numeric.</p> <p>To comply with <u>Canada Post Corporation's Addressing Guidelines.</u></p>

Customer Tax Exemption Number	<p>The Canada Revenue Agency (CRA)-assigned Tax Exemption Number issued as an identifier for an individual/party that has official tax exemption status in Canada under federal regulation.</p> <p>This data element is to be left empty if the Customer is not tax exempt, or does not have a CRA-assigned tax exemption number (e.g. foreign entities).</p>	<p><i>Format:</i> numeric</p> <p><i>Data Value:</i> Tax Exemption Number</p> <p><i>Authoritative Source:</i> Canada Revenue Agency (CRA)</p>
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