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Directive on Accounting Standards: GC 2400 Subsequent Events

Note to reader

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

A. Primary PSAS reference

PS 2400 Subsequent events

B. Effective date

April 1, 2017

C. Government of Canada Consolidated Financial Statements

1. For the purposes of the Government of Canada Consolidated Financial Statements, the completion date as identified in PS 2400.09A is defined as the date on which the financial statements are approved by the signatories.

2. Further direction is provided annually to departments in the Year-End Call Letter issued by the Office of the Comptroller General of Canada: Departmental Financial Reporting Requirements related to the Public Accounts for the fiscal year ending - March 31, 20XX.

D. Departmental Financial Statements

3. For the purposes of Departmental Financial Statements, the completion date as identified in PS 2400.09A is defined as the date on which the financial statements are approved by the Deputy Head and Chief Financial Officer.

E. Other related references

Receiver General Manual - Public Accounts of Canada Instructions (formerly chapter 15).

Receiver General Manual - Departmental Letter of Representation (formerly chapter 16).

GC 4500 Departmental Financial Statements

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