



Receiver General for Canada

Government-wide Chart of Accounts: 2017 to 2018 Chapter 4: Financial reporting accounts: Summary

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4.1 Introduction

This chapter provides an explanation of the financial reporting account (FRA) classification structure and contents, which for government-wide reporting purposes, identifies the relevant asset, liability, net assets/equity, revenue and expense accounts that are required for financial reporting (maintaining accounts in the general ledger) and for preparing the consolidated financial statements for the Government of Canada.

The basis for coding the FRA classification is accrual accounting which requires transactions to be recorded in the period when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognized in the financial statements of the periods to which they relate. The elements recognized under accrual accounting are assets, liabilities, net assets/equity, revenue and expenses.

4.1.1 Accounting manual

The Financial Information Strategy Accounting Manual URL:

<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12182> provides guidance on the appropriate coding for financial transactions. It should be read in conjunction with the Directive on Accounting Standards, Appendix A: Standard on the Government of Canada Accounting Handbook (GCAH) URL:

<http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=32499>; which is the authoritative accounting reference manual. The GCAH states the Government's accounting choices where options exist under Public Sector Accounting Standards (PSAS), provides the Government's accounting policies in the absence of specific PSAS, and provides specific policies relevant to departmental financial statements or quarterly financial reports.

The accounting manual also gives examples of most routine transactions and many complex ones that are unique to government and highlight differences between reporting on an accrual accounting basis, accounting for authorities, and reporting by objects. The Receiver General manual, chapter 10 "Accounting entries" provides additional examples of accounting entries and serve to supplement the Financial Information Strategy Accounting Manual.

4.1.2 Financial reporting account utilization

The Financial reporting accounts (FRAs) included in the departmental Central Financial Management Reporting System (CFMRS) monthly trial balances contain the data needed by the Receiver General (RG) to prepare the financial statements on a monthly and annual basis. Monthly government-wide financial statements are included in the Monthly Statement of Financial Operations (MSFO), which is used by the Department of Finance Canada to produce the results issued in the monthly Fiscal Monitor. The government's annual financial statements are audited by the Auditor General and are included in the Public Accounts of Canada that are tabled, each fall, in Parliament. These statements are also included on a consolidated basis in the Annual Financial Report of the Government of Canada, which is published by the Minister of Finance.

4.1.3 Structure for the financial reporting accounts

The financial reporting account (FRA) structure is designed to identify accounting transactions as follows:

Assets are economic resources controlled by an entity as a result of past transactions or events and from which future economic benefits may be obtained. The assets are classified as being either financial assets (cash, accounts receivable, and loans, investments and advances, etc.) and non-financial assets (inventories, buildings, machinery and equipment, capital leases and work in progress, etc.).

Liabilities are financial obligations to outside organizations and individuals as a result of transactions and events on or before the accounting date. Liabilities are the result of contracts, agreements and legislation in force at the accounting date that require the government to repay borrowings or to pay for goods and services acquired or provided prior to the accounting date. The liabilities generally consist of accounts payable, accrued interest payable, accrued salaries and wages, superannuation, public debt, etc.

Net assets/liabilities represent the difference between total assets and liabilities. When the total assets exceed total liabilities, the resulting amount represents net assets. When total liabilities exceed total assets, the resulting amount represents net liabilities. The net assets/liabilities consists of two categories; unrestricted net assets/liabilities and restricted net assets/liabilities. Following the end of each fiscal year, the net balances from the revenues, expenses and departmental payment, payroll, interdepartmental settlement (IS), and deposit control accounts, as well as 35ddd (Organization Transfer out/in), 36ddd (Opening Balance Adjustments), 37ddd (Capital Assets Transfer Out/In Offset) and 38ddd (Accounts Receivable – Transition Payment Transfer Out/In Offset accounts) are converted as appropriate into the new year opening balance of the unrestricted net assets/liabilities or the restricted net assets/liabilities account(s).

Revenues are increases in economic resources, either by way of inflows or enhancements of assets or reductions of liabilities, resulting from the ordinary activities of a department. They can result from activities such as tax revenue, the sale of goods or services, gain on sales of assets, interest and penalties earned on tax and non-tax revenue, and return on investments.

Expenses are the cost of resources consumed in and identifiable with the operations of the accounting period. Examples of expenses include operating expenses, grants and contributions, salaries, etc.

Cash reconciliation control accounts are similar to a bank account. However, since the cash accounts are restricted to the Receiver General (that is, consolidated revenue fund), departments are required to use the cash reconciliation control accounts. The major difference between the control accounts and bank accounts is that control accounts are closed into net assets/liabilities at year end after all other closings have been done.

4.2 Financial reporting accounts Summary for 2017 to 2018

1 Assets

11 Current assets

111 Cash

1111 Cash balances

11111 Cash on deposit in Canadian currency (Consolidated Revenue Fund)

11113 Special deposits held in trust - Receiver General

11114 Cash on deposit in foreign currencies

11116 Cash held as collateral

1112 Outstanding deposits (cash in transit)

11121 Cash in transit and in hands of collectors at year end

11123 Deposits in transit to the Receiver General

11124 Outstanding deposits

11125 Cash in hands of departments awaiting deposit to the Receiver General

1113 Outstanding payments

11131 Outstanding payments (Receiver General cheques and other)

11132 Imprest accounts cheques

11134 Payments in transit to the Receiver General

1114 Cash equivalent accounts

11141 Traveller's Cheques

11142 Term deposits auction

11149 Other cash equivalent accounts

1115 Other cash accounts

11151 Consolidated Crown corporations and other entities

11159 Other cash accounts

112 Accounts receivable

1121 Accounts receivable - Tax revenue

11211 Personal income tax

11212 Corporate income tax

11213 Goods and services tax, including the harmonized sales tax

11214 Other excise taxes and duties

11215 Energy taxes

11216 Other taxes

11217 Customs duties and taxes on imports

11218 Source deductions

11219 Non-residents

1122 Accounts receivable - Other revenue, excluding interdepartmental

- 11221 Accounts receivable - Other revenue
 - 11225 Accrued receivables ³
 - 11226 Other receivables
 - 11229 Allowance for doubtful accounts - Accounts receivable for other revenue, excluding interdepartmental
 - 1123 Accounts receivable - Other
 - 11231 Accounts receivable for refunds of program expenses
 - 11232 Consolidated Crown corporations and other entities
 - 11233 Overpayments to be recovered
 - 11234 Accrued interest receivables on loans
 - 11235 Accrued interest receivables on term and demand deposits
 - 11236 Transition payment - Pay in arrears
 - 11237 Salary overpayments
 - 11238 Unamortized discount on receivables
 - 11239 Allowance for doubtful accounts - Other accounts receivable
 - 1124 Accounts receivable - Interdepartmental
 - 11242 Other government departments (OGD) - Accounts receivable ^{43,47}
 - 11244 Other government department (OGD) - Suspense advances ¹³
 - 11245 Interdepartmental settlement (IS) credits in transit to the Receiver General (for Creditor initiated IS) ⁴⁷
 - 1125 Accounts Receivable - Tax Revenue - Interdepartmental allocations
 - 11251 Canada Pension Plan Premiums receivable from Canada Revenue Agency (CRA)
 - 11252 Employment insurance contributions receivable from Canada Revenue Agency (CRA)
 - 11253 Old Age Security overpayments receivable from Canada Revenue Agency (CRA)
 - 11254 Provincial tax collections receivable from Canada Revenue Agency (CRA)
 - 11255 Provincial benefit programs receivable from Finance
 - 11256 Source deductions receivable from other government department (OGD)
 - 11259 Other receivables
 - 1127 Allowance for doubtful tax accounts - Tax revenue
 - 11271 Personal income taxes
 - 11272 Corporate income taxes
 - 11273 Goods and services tax (GST)
 - 11274 Excise tax and duties
 - 11275 Energy taxes
 - 11276 Other taxes
 - 11277 Customs duties and taxes on imports
 - 11278 Source deductions
 - 11279 Non-residents
- 113 Accounts receivable - Tax revenue accrual estimates**
- 1131 Personal income tax - Accrual estimates

- 11311 T1 Instalments received from individuals
- 11312 Estimated accrued receivable (contra)
- 11313 Suspense clearing accounts
 - 1132 Personal income tax - Employers source deductions accrued
- 11321 T4 Source deductions installments received from employers
- 11322 Estimated accrued receivable (contra)
- 11323 Suspense clearing accounts
 - 1133 Corporate income tax - Accruals
- 11331 T2 Installments received from corporations
- 11332 Estimated accrued receivable (contra)
- 11333 Suspense clearing accounts
 - 1134 Non-resident tax - Accruals
- 11341 Tax withheld on behalf of non-residents
- 11342 Estimated accrued receivable (contra)
- 11343 Suspense clearing accounts
 - 1135 GST - Accruals
- 11351 Installments received from vendors
- 11352 Estimated accrued receivable (contra)
- 11353 Suspense clearing accounts
 - 1136 Excise taxes - Accruals
- 11361 Installments received from manufacturers
- 11362 Estimated accrued receivable (contra)
- 11363 Suspense clearing accounts
 - 1137 Customs duties - Accruals
- 11371 Installments received from importers
- 11372 Estimated accrued receivable (contra)
- 11373 Suspense clearing accounts
 - 1139 Other tax revenue - Accruals
- 11391 Installments/Withholding received
- 11392 Estimated accrued receivable (contra)
- 11393 Suspense clearing accounts

12 Foreign exchange accounts

121 International Monetary Fund

- 1211 Subscriptions and notes payable
 - 12111 Subscriptions
 - 12112 Notes payable (contra)
 - 12113 International Monetary Fund - General Resources Account Lending
 - 1212 Special drawing rights allocations
- 12120 Special drawing rights allocations

122 Other

- 1221 Exchange fund account

12211 International reserves held in exchange fund account

12212 Accrued gains and losses on exchange fund account

13 Loans, investments and advances (LIA) 1 2

131 Loans, investments and advances to Crown corporations

1311 Investments in major/lending institution enterprise Crown corporations

13111 Canada Deposit Insurance Corporation

13112 Canada Mortgage and Housing Corporation

13113 Export Development Canada

13114 Farm Credit Canada

13115 Business Development Bank of Canada

1312 Loans and advances to major/lending institution enterprise Crown corporations

13121 Canada Deposit Insurance Corporation

13122 Canada Mortgage and Housing Corporation

13123 Export Development Canada

13124 Farm Credit Canada

13125 Business Development Bank of Canada

1313 Investments in other enterprise Crown corporations

13131 Bank of Canada

13132 Canada Development Investment Corporation

13133 Royal Canadian Mint

13134 Canada Hibernia Holding Corporation

13135 Ridley Terminals

13138 Crown corporation enterprises (CCE) - Equity adjustments

13139 Other investments in other enterprise Crown corporations

1314 Loans and advances to other enterprise Crown corporations

13142 Canada Post Corporation

13145 Freshwater Fish Marketing Corporation

13147 Ports Corporations

13148 Canada Lands (notes receivable)

13149 Other loans and advances to other enterprise Crown corporations

1315 Investments in consolidated Crown corporations

13151 Atomic Energy of Canada Limited

13152 Canadian Broadcasting Corporation

13153 VIA Rail Canada Inc.

13159 Other investments in consolidated Crown corporation

1316 Loans and advances to consolidated Crown corporations

13161 Atomic Energy of Canada Limited

13163 National Capital Commission

13164 Canadian Dairy Commission

13169 Other loans and advances to consolidated Crown corporation

1317 Loans, investments and advances for consolidated Crown corporations

- 13170 Loans, investments and advances to consolidated Crown corporations
- 1318 Unamortized premium/discount on loans to Crown corporations
- 13181 Unamortized premium/discount on loans to Crown corporations
- 13182 Unamortized premium/discount on notes receivable to Canada Lands Corporation

132 Loans, investments and advances to other governments and organizations

- 1321 Provincial and territorial governments for regional and industrial development ^{1 1}
- 13211 Atlantic Development Board for water projects
- 13212 *Atlantic Provinces Power Development Act*
- 13213 Financing of special areas and highway agreements
- 13214 Financing of comprehensive plan development
- 13219 Other loans and advances for regional and industrial development
 - 1322 Provincial and territorial governments for other purposes ^{1 1}
- 13221 Federal-Provincial fiscal arrangements
- 13222 Municipal development and loan boards for capital works
- 13223 Winter capital projects fund
- 13224 Financing of regional electrical interconnections
- 13225 Expansion of Agricultural Service Centres
- 13227 Provincial tax collection overpayments - T3
- 13228 Unamortized discounts on loans to provincial and territorial governments
- 13229 Other loans and advances to provincial and territorial governments
 - 1323 National governments, including developing countries
- 13231 National governments, excluding developing countries
- 13232 Developing countries
- 13233 Unamortized discounts for loans to developing countries (contra)
- 13234 Development of export trade
- 13235 Unamortized discounts for loans for development of export trade (contra)
- 13236 NATO for recoverable damage claims
- 13237 Allowance for doubtful loans
- 13239 Other loans and advances to national governments and developing countries
 - 1324 International organizations
- 13241 Capital subscriptions to development banks
- 13242 Capital subscriptions to international banks
- 13243 Loans to international organizations
- 13244 Advances to international organizations and associations
- 13245 Advance to Global Environmental Facility
- 13246 Capital subscriptions and contributions to International Development Association

- 13247 Allowance for subscriptions to international organizations (contra)
- 13248 Multilateral advances to international financial institutions
- 13249 Allowance for advances to international financial institutions (contra)
- 1325 Unamortized discounts for loans, investments and advances to international organizations
- 13251 Unamortized discounts for loans to international organizations (contra)
- 1326 Portfolio investments
- 13262 Lower Churchill Development Corporation Limited
- 13268 Write-down for portfolio investments
- 13269 Other portfolio investments
- 1327 Other organizations
- 13271 Development of export trade payments made to private sector ¹⁰
- 13272 Unamortized discounts for loans to the private sector for development of export trade (contra)
- 13273 Payments made to the private sector related to financial assistance to the automotive sector

133 Other loans, investments and advances

- 1331 Loans and accountable advances to employees
- 13311 Missions abroad (Foreign affairs working capital advances)
- 13312 Personnel posted abroad (Foreign affairs working capital advances)
- 13313 Imprest accounts, standing advances and authorized loans
- 13314 Accountable advances (temporary advances) ⁹
- 13315 Standing advances to employees ⁸
- 13319 Other loans and advances to employees
- 1333 Loans to First Nations and Northern Territories
- 13331 First Nations in British Columbia
- 13332 Native claimants
- 13333 Indian economic development
- 13335 Inuit loan fund
- 13336 Council for Yukon Indians
- 1334 Other loans made by departments
- 13340 Canadian secured credit facility program
- 13341 Construction of exhibition buildings
- 13343 Immigration loans for transportation and assistance
- 13345 Enterprise development loans
- 13346 Hibernia development project
- 13347 Assistance loans made by Atlantic Canada Opportunities Agency
- 13348 Nordion International Inc.
- 13349 Unamortized discounts for loans made by departments (concessionary loans)
- 1335 Other advances and subsidies
- 13351 Provincial workers compensation boards

13352 Canadian commercial banks

13353 Canadian Forces housing

13354 Confederation Bridge

13355 St. John Harbour Bridge

13356 *Veterans Land Act* Fund

13357 Pilot training program - MILIT-AIR Inc.

13359 Unamortized discount for other advances and subsidies (concessionary loans)

1336 Loans and advances to consolidated specified purpose accounts ^{1 4}

13361 Interest bearing loans to employment insurance account

13363 Advances to crop reinsurance fund

13364 Advances to agricultural commodities stabilization accounts

1337 Loans and advances on expired loan guarantees

13371 Loans and advances on expired loan guarantees

13379 Allowance for doubtful loans

1338 Loans and advances on transfer (including repayable contributions)

13381 Loans

13388 Unamortized discount

13389 Allowance for doubtful loans and advances

1339 Other loans, investments and advances

13391 Loans and advances to individuals other than employees

13392 Goods and services tax (GST) (including harmonized sales tax - HST) refundable advance account ⁷

13393 Canada student loans (direct loans)

13394 Amounts subrogated under the *Canada Student Loans Act* and the *Canada Student Financial Assistance Act*

13395 Apprentice loans (direct loans)

13396 Quebec Sales Tax (QST) Refundable Advance Account

13397 Unamortized discount - Other loans, investments and advances

13398 Unamortized discount on Canada student loans risk shared loans

13399 Miscellaneous loans, investments and advances

134 Allowance for valuation ⁶

1341 Allowance for valuation for loans to Crown corporations

13411 Allowance for loans to enterprise Crown corporations

13412 Allowance for loans to consolidated Crown corporations

1342 Allowances for valuation for loans, investments and advances to other governments and organizations

13421 Allowances, provincial and territorial governments for regional and industrial development

13422 Allowances, provincial and territorial governments for other purposes

13423 Allowance, national governments, including developing countries

13424 Allowances, international organizations

13427 Allowances, other organizations

1343 Allowances for valuation for other loans, investments and advances

13431 Allowances for loans and accountable advances for employees

13433 Allowances, loans to First Nations and Northern Territories

13434 Allowances, other loans made by departments

13435 Allowances, other advances and subsidies

13437 Allowances, loans and advances on expired loan guarantees

13438 Allowances for loans and advances on transfers (incl. repayable contributions)

13439 Allowances, other loans, investments and advances

1349 Allowance for valuation for other loans

13490 Other loans

13493 Allowance on Canada student loans (direct loans)

13494 Allowance on amounts subrogated under the *Canada Student Loans Act* and the *Canada Student Financial Assistance Act*

13495 Allowance on provincial tax collection overpayments - T3

13496 Allowance for apprentice loans

135 Loans, investments and advances by consolidated Crown corporations and other entities

1351 Loans and advances by consolidated Crown corporations and other entities

13510 Loans and advances by consolidated Crown corporations and other entities

1352 Investments by consolidated Crown corporations and other entities

13520 Investments by consolidated Crown corporations and other entities

14 Prepaid expenses and deferred charges

141 Prepaid expenses

1411 Prepaid expenses

14110 Prepaid expenses

142 Deferred charges

1421 Deferred charges on unmatured debt

14211 Unamortized discounts on Treasury bills

14212 Unamortized discounts on Canada bills

14213 Unamortized discounts and premiums on marketable bonds

14214 Unamortized commissions on Canada Savings Bonds

14215 Unamortized discounts and premiums on Real Return Bonds

14216 Unamortized discounts and premiums on foreign bonds

1429 Other deferred charges

14299 Other deferred charges

15 Inventories

151 Regular inventories

1511 Inventories held for consumption

15110 Inventories held for consumption 5

15111 Work in Progress - Other government department (OGD)

1512 Inventories for resale

15120 Inventories for resale

15121 Work in progress - External

16 Capital assets

161 Tangible capital assets

1611 Land, buildings and works

16111 Land

16112 Buildings

16113 Works and infrastructure

1612 Machinery and equipment

16121 Machinery and equipment

16122 Computer hardware

16123 Computer purchased and developed software

16124 Arms and weapons for defence

16129 Other equipment (including furniture)

1613 Vehicles

16131 Ships and boats

16132 Aircraft

16133 Motor vehicles (non-military)

16134 Military vehicles

16135 Other vehicles

1614 Leasehold improvements

16141 Leasehold improvements, including initial procurement of furniture and fixtures

16142 Leasehold improvements, including initial procurement of furniture and fixtures, on properties where custodian is another government department

162 Accumulated amortization on tangible capital assets 2

1621 Accumulated amortization on buildings and works

16212 Accumulated amortization on buildings

16213 Accumulated amortization on works and infrastructure

1622 Accumulated amortization on machinery and equipment

16221 Accumulated amortization on machinery and equipment

16222 Accumulated amortization on computer hardware

16223 Accumulated amortization on computer purchased and developed software

16224 Accumulated amortization on arms and weapons for defence

16229 Accumulated amortization on other equipment, including furniture

1623 Accumulated amortization on vehicles

16231 Accumulated amortization on ships and boats

16232 Accumulated amortization on aircraft

16233 Accumulated amortization on motor vehicles (non-military)

16234 Accumulated amortization on military vehicles

16235 Accumulated amortization on other vehicles

1624 Accumulated amortization on leasehold improvements

16241 Accumulated amortization on leasehold improvements, including initial procurement of furniture and fixtures

16242 Accumulated amortization on leasehold improvements, including initial procurement of furniture and fixtures, on properties where custodian is another government department

163 Work in progress on tangible capital assets

1631 Work in progress ⁴

16311 Buildings in progress of construction

16312 Engineering works in progress of construction

16315 Work in progress for software

16316 Work in progress related to alternative financing arrangements (public private partnerships)

16319 Other construction or work in progress

166 Tangible capital assets under capital leases ^{1 5}

1661 Land, buildings and works under capital leases

16611 Land under capital leases

16612 Buildings under capital leases

16613 Works and infrastructure under capital leases

1662 Machinery and equipment under capital leases

16621 Machinery and equipment under capital leases

16622 Computer hardware under capital leases

16623 Computer software under capital leases

16624 Arms and weapons under capital leases

16629 Other equipment under capital leases

1663 Vehicles under capital leases

16631 Ships and boats under capital leases

16632 Aircraft under capital leases

16633 Motor vehicle (non-military) under capital leases

16634 Military vehicles under capital leases

16639 Other vehicles under capital leases

167 Accumulated amortization on tangible capital assets under capital leases

1671 Accumulated amortization on buildings and works under capital leases

16712 Accumulated amortization on buildings under capital leases

16713 Accumulated amortization on works and infrastructure under capital leases

1672 Accumulated amortization on machinery and equipment under capital leases

16721 Accumulated amortization on machinery and equipment under capital leases

16722 Accumulated amortization on computer hardware under capital leases

16723 Accumulated amortization on computer software under capital leases

16724 Accumulated amortization on arms and weapons under capital leases

16729 Accumulated amortization on other equipment under capital leases

1673 Accumulated amortization on vehicles under capital leases

16731 Accumulated amortization on ships and boats under capital leases

16732 Accumulated amortization on aircraft under capital leases

16733 Accumulated amortization on motor vehicles (non-military) under capital leases

16734 Accumulated amortization on military vehicles under capital leases

16739 Accumulated amortization on other vehicles under capital leases

168 Work in progress on tangible capital assets under capital lease

1681 Work in progress under capital lease ⁴

16811 Buildings under capital leases in progress of construction

16812 Engineering work under capital leases in progress of construction

16815 Work in progress for software under capital leases

16819 Other construction or work in progress under capital leases

17 Future benefit assets

171 Future pension benefit assets

1711 Consolidated Crown corporations' future pension benefit assets

17111 Consolidated Crown corporations' funded pension assets

2 Liabilities

21 Current liabilities

211 Accounts payable

- 2111 Accounts payable regular
 - 21111 Accounts payable ongoing
 - 21112 Accrued salaries and wages
 - 21113 Accrued liabilities ¹
 - 21115 Year end accrual-pending *Budget Implementation Act*
 - 21117 Accrued interest payable on regular (trade) payables
 - 21119 Other payables
 - 2112 Unpaid payroll deductions
 - 21121 Income taxes payable (to Government of Canada)
 - 21122 Canada pension plan (CPP) payable
 - 21123 Employment insurance (EI) payable
 - 21124 Superannuation deducted ¹⁶
 - 21125 Retirement compensation accounts deducted
 - 21126 Other deductions payable to the Government of Canada
 - 21127 Deductions payable to outside parties
 - 21128 Departmental payroll deductions
 - 21129 Other unpaid payroll deductions
 - 2113 Accounts payable interdepartmental
 - 21132 Other government departments (OGD) - Accounts payable ^{43,47}
 - 21134 Goods and services tax (GST) (including harmonized sales tax - HST) payable to Canada Revenue Agency (CRA) ²²
 - 21135 Interdepartmental settlement (IS) debits in transit to the Receiver General (for debtor initiated IS) ⁴⁷
 - 21136 Quebec sales tax (QST) payable to government departments
- 2114 Notes payable
 - 21141 Notes payable to International Development Association
 - 21142 Notes payable to development banks
 - 21143 Notes payable to international financial institutions
 - 21149 Notes payable to other international organizations and banks
- 2115 Other accounts payable
 - 21151 Provincial sales tax, excluding harmonized sales tax (HST)
 - 21152 Consolidated Crown corporations and other entities
 - 21153 Contractor's holdback
 - 21154 Accrued interest payable on capital leases
 - 21155 Amounts owing to banks under direct financing arrangements pursuant to the *Canada Student Financial Assistance Act* (CSFA)
 - 21156 Account payable to other levels of government (contra asset)
 - 21157 Revaluation of foreign currency forward contract

21159 Other accounts payable

2116 Accounts payable by Canada Revenue Agency (CRA) - Tax revenue

21161 Personal and non-residents tax payable account

21162 Corporate income taxes payable

21163 Goods and services tax (GST)

21164 Accounts payable provincial sales tax

21165 Accounts payable Nova Scotia Worker Compensation

21166 Accounts payable to the Ministry of Revenue Quebec (MRQ) by Canada Revenue Agency (CRA)

21167 Accounts payable to provinces - Other taxes

21169 Other tax revenues payable

2117 Accounts payable - Tax revenue - Interdepartmental allocations

21171 Canada pension plan premiums payable to the Department of Social Development

21172 Employment insurance contributions payable to Human Resources and Skills Development (HRSD)

21173 Old age security overpayments payable to the Department of Social Development

21174 T1 (Individual) Provincial and Territorial Tax Collections Payable to Finance

21175 Provincial Benefit Programs Payable to Canada Revenue Agency (CRA)

21176 Harmonized Sales Tax (HST) Payable to Finance (used by Canada Revenue Agency - CRA)

21177 T2 (Corporate) Provincial and Territorial Tax Collections Payable to Finance

21179 Other Payables

212 Interest and Matured Debt

2121 Matured Debt

21211 Marketable Bonds

21212 Canada Savings Bonds

21213 Treasury Bills

21214 Matured Debt in Foreign Currencies

2122 Interest Due on Unmatured Debt

21221 Interest Due

21222 Compound Interest on Canada Savings Bonds

21223 Interest Due on Coupons

2123 Interest Accrued on Unmatured Debt

21231 Interest Accrued on Marketable Bonds

21232 Interest Accrued on Canada Savings Bonds

21233 Interest Accrued on Special Non-Marketable Bonds Issued to Canada Pension Plan (CPP) Investment Fund

21234 Interest Accrued on Unmatured Debt in Foreign Funds

21235 Interest Accrued on Other Liabilities

21236 Interest Accrued for Promissory Notes

21237 Interest Accrued for Medical Equipment Trust

213 Current Portion of Long-Term Debt

2131 Unmatured Debt in Canadian Currency

21311 Marketable Bonds

21312 Canada Savings Bonds

21313 Treasury Bills

2132 Unmatured Debt in Foreign Currency

21321 Marketable Bonds

214 Allowances

2141 Allowance for Employee Benefits 23

21410 Allowance for Maternity/Parental Leave

21411 Allowance for Vacation Pay

21412 Allowance for Termination Benefits - Work Force Adjustment

21413 Allowance for Retroactive Salaries

21414 Allowance for time-off in lieu

21415 Allowance for severance benefits - Departments

21416 Allowance for Termination Benefits - Departments

21417 Allowance for Other Employee Benefits

21418 Consolidated Crown Corporations and Other Entities

21419 Allowance for Sick Leave Benefit Plan - Departments

2142 Allowance for Borrowings of Crown Corporations

21421 Total Borrowings of Agent Enterprise Crown Corporations

21422 Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid

21423 Total Borrowings of Consolidated Crown Corporations

21424 Borrowings of Consolidated Crown Corporations Expected to be Repaid

2143 Other Allowances

21431 Allowance for Accrued Items

21432 Allowance for Loan Guarantees

21433 Allowance for claims and pending and threatened litigations

2144 Allowances for Other Valuation Amounts

21441 Income Tax Refunds

21442 Petroleum Industry Refunds

21443 Harmonized Sales Tax (HST) Payable to Provinces

215 Other Current Liabilities

2151 Deferred Revenues

21510 Deferred Revenues

21511 Lease Inducement

216 Suspense Accounts

2161 General Suspense Accounts

21611 General Suspense Accounts

21612 Intradepartmental Clearing Account

21613 Garnisheed Salaries

21614 Family Orders

21615 Undistributed/Unmatched IS Suspense 13,45

2162 Special Suspense Accounts

21621 Other Government Department (OGD) Suspense

21622 *Public Service Superannuation Act (PSSA)* / Supplementary Retirements Benefit Account (SRBA) Suspense Clearing

21623 Unclaimed Cheque Suspense

21624 Interdepartmental Settlement Suspense

21625 Contributed Capital Suspense

21626 Reallocation of Internal/External Codes for Interdepartmental Settlement (IS) Transactions

21627 Suspense for Proceeds from Asset Sales 20

22 Pension Accounts

221 Canada Pension Plan (CPP)

2211 Canada Pension Plan Account

22110 Canada Pension Plan Account - Cumulative Funds under Administration

22111 Canada Pension Plan (CPP) - Cumulative Transfers to CPP Investment Board

2212 Securities Held by Canada Pension Plan (CPP) Investment Fund

22121 Provincial and Territorial Bonds Held by Canada Pension Plan (CPP) Investment Fund

22123 Investments of the Government of Canada

2213 Canada Pension Plan (CPP) Short Term Investments Held

22130 Canada Pension Plan - Short Term Investments Held

222 Public Sector Pensions ¹⁹

2221 Public Service Pensions

22211 Public Service Superannuation Account

22212 Public Service Superannuation Investment Fund

22213 Public Service Pension Fund

2222 Canadian Forces Pensions

22221 Canadian Forces Superannuation Account

22222 Canadian Forces Superannuation Investment Fund

22223 Canadian Forces Pension Fund

22224 Reserve Force Pension Fund

2223 Royal Canadian Mounted Police (RCMP) Pensions

22231 Royal Canadian Mounted Police (RCMP) Superannuation Account

22232 Royal Canadian Mounted Police (RCMP) Superannuation Investment Fund

22233 Royal Canadian Mounted Police (RCMP) Pension Fund

2224 Members of Parliament Retiring Allowances Accounts

22241 Members of Parliament Retiring Allowances Account (House of Commons)

22242 Senators Retiring Allowances Accounts

2225 Members of Parliament Retirement Compensation Arrangements (RCA) Account

22251 Retirement Compensation Arrangements (RCA) Account - House of Commons

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51192 Provision for Loan Guarantees

51199 Other Transfers to any Other Sector

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5129 Crown Corporation and Other Entities Expenses

51290 Consolidated Crown Corporation Expenses

51292 Consolidated Crown Corporation Expenses - Contra

51293 Consolidated other entities expenses

51294 Consolidated other entities expenses - Contra

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51314 Pension and Similar Payments to Former Employees

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51321 Operating Expenses ³⁴

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5141 Amortization Expenses on Capital Assets - Buildings and Works

51412 Amortization Expenses - Buildings

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51424 Amortization Expenses - Arms and Weapons

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5172 Miscellaneous Expenses

51721 Export Development Canada - Administration Charges

51722 Miscellaneous Special Payments, e.g. Court Awards ³⁵

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51732 Bad Debt Expense

51733 Losses on Write-Offs and Write - Downs

51735 Amortization of Confederation Bridge

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51741 Export Development Canada

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521 Interest on Unmatured Debt

5211 Marketable Bonds

52111 Interest on marketable bonds in Canadian dollars

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52130 Canada Savings Bonds

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52152 Interest on Canada Health and Social Transfer (CHST) and Medical Equipment Trusts

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52163 Interest on Canada Bills

52164 Interest on marketable bonds in US dollars

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52212 Interest on Canadian Forces Superannuation Account

52213 Interest on Royal Canadian Mounted Police (RCMP) Superannuation Account

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52217 Interest on Other Superannuation Accounts

52219 Interest on Other Pension Liability Accounts

5222 Interest on Retirement Compensation Allowance (RCA) Accounts

52221 Interest on Retirement Compensation Arrangements Account (RCA) Account No. 1 - Public Servants

52222 Interest on Retirement Compensation Arrangements Account (RCA) Account No. 1 - National Defence

52223 Interest on Retirement Compensation Arrangements (RCA) Account No. 1 - Royal Canadian Mounted Police (RCMP)

52224 Interest on Retirement Compensation Arrangements (RCA) Account No. 2 - Public Servants

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5223 Interest Paid on Consolidated Specified Purpose Accounts

52231 Interest Paid to Employment Insurance (EI) Fund (Offset to 42611)

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52241 Interest on Canada Pension Plan Account

52242 Interest on Other Non-Budgetary Accounts

523 Interest Paid by Other Entities Within the Government 39

5231 INTEREST PAID BY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

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52319 Interest Paid by Other Consolidated Specified Purpose Accounts

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52421 Servicing Costs

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52491 Interest Component on Capital Lease Payments

52492 Interest Expense related to Alternative Financing Arrangements (Public
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61D Cash payment control accounts

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62 Cash deposit control accounts

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62DDD Cash deposit control accounts 40,46

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63D Payroll control accounts

63DD Payroll control accounts

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65 Interdepartmental settlement (I.S.) credit control accounts

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65DD Interdepartmental settlement (IS) credit control accounts

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Master list of release notes for financial reporting accounts for 2017 to 2018

Code	Date	Status	Note
22112	2017-09-13	Create	This financial reporting account has been created to be used by the department 014 only.
22113	2017-11-29	Suspended	The department 014 does not need this financial reporting account with the authority code N211.
22113	2017-09-13	Create	This financial reporting account has been created to be used by the department 014 only.
23111	2018-06-29	Create	Code created as requested by the department 014
42152	2017-05-05	Modify	The word 'Contra' was removed from the title.
42291	2017-04-26	Modify	Since we suspended the financial reporting account (FRA) 51291, the FRA 42291 will now include the share of losses. (These two FRA are specific to the receiver general (097)).
51291	2017-04-26	Suspended	This financial reporting account strictly used by the receiver general (097) has been suspended. From now on, the account 42291 will include the share of losses in addition to the share of profit.
68	2017-01-13	Suspended	Code suspended since departments do not issue cheques from departmental banking accounts (DBA).
68DDD	2017-01-13	Suspended	Code suspended since departments do not issue cheques from departmental banking accounts (DBA).

Appendix B – Endnotes

1. Accrual for goods and services received, but invoice has not yet been received and also includes accrual of estimated amounts set up at year-end under PAYE.
2. The breakdown for accumulated amortization must fit into the breakdown required in the **Policy on the Capitalization of Assets**. Separate accounts will be needed in departmental systems for each type of capital asset.
3. For material amounts not yet billed.
4. Assets under construction will be recorded as work in progress and on completion will be re-allocated to the capital asset account(s) that describes the asset.
5. All inventories held for future program outputs and/or further processing. Inventories held for resale are to be included in the FRA group 1512.
6. Not to be used by departments until the responsibility for the allowances for valuation is transferred to departments.
7. These accounts will be used by departments; the amounts in these accounts will be transferred on consolidation in the CFMRS to FRA 41315. They should be cleared to CCRA by I.S. prior to March 31 of each year.
8. These advances may be for travel or for petty cash purposes.
9. Many of these advances are charged to departmental appropriations in the Authority codes at the time the advance is made, and then recorded at year-end as an asset in the Financial Reporting Accounts (if it has not been re-paid).
10. These payments are made to the private sector only (See account 13234 for payments made to national governments).
11. Breakout by province or territory of these accounts is not required centrally. Departments will need to keep data by province in their departmental systems to meet annual Public Accounts requirements.
12. Departments will be required to identify loans and advances of less than one year in their departmental systems, so the amounts are available at year-end for supplementary analysis purposes.
13. The balance in this account **must** be zero at year-end.
14. Credit side of these accounts are in 2541 series.
15. Capital lease obligations for these assets are included in 242.
16. Deductions include those for Supplementary Death Benefits.
17. Last digit in the account numbers identifies the relevant calendar year.
18. Details for these accounts are in the Authority code.
19. Additional information for the pension accounts is in the class objects.
20. Account required by some cluster groups for systems purposes.
21. Account not to be used by departments until further notice.
22. GST payable to CCRA will be recorded in these accounts by departments.
23. Accounting requirements to be done by departments unless otherwise specified for an individual account.
24. Excludes amounts that are offset as payables for student loans repayments, garnisheed amounts, and CPP or EI refunds.
25. Debit side of these accounts are in 1336.
26. Details for restricted or special accounts due to legislation (e.g. E.I. account) will be reported in the Authority classification. Only those that meet PSAB definitions for restricted accounts will be recorded in the 312 series.
27. GST amounts will also include amounts for the Harmonized Sales Tax (HST), in provinces where the HST is applicable.

28. This account relates to the GST payable on their purchases by all departments. This account may not be used by departments, but instead will be input from FRA 13392 through a consolidation adjusting entry in CFMRS.
29. Regulatory services are provided in accordance with regulations where the government is the only unity providing the service. Non regulatory services are those that are available on the "free market".
30. This account will include some amounts previously included in Miscellaneous Non-tax revenue (FRA 42719).
31. Includes provinces, territories and the MUSH (municipalities, universities, schools and hospitals) group.
32. This will include Minister's salaries and motor car allowance.
33. This will include all government contributions to employee benefit plans.
34. This includes any non-amortised capital expenditures.
35. The type of court award, etc... is identified in the Authority codes.
36. Responsibility for accounting for provision for valuation to remain with Treasury Board Secretariat until further notice.
37. These payments relate to payments of budgetary appropriated amounts by home departments on behalf of the ministry.
38. Represents interest on certain Specified Purpose Accounts (i.e. liabilities).
39. Represents amounts paid as interest by certain loan or advance, or Specified Purpose accounts (i.e. assets or liabilities) to the Government of Canada (i.e. included elsewhere as revenue to the government).
40. Last 3 digits will identify the department responsible for the cash reconciliation control account.
41. Objects starting with a 9 identify the other department in Interdepartmental Financial Transactions (as per the I.S. system).
42. Receiver General Manual Chapter 10 "Accounting Entries" at this URL address: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>
43. Receiver General Manual Chapter 14 "Year End Timetable and Procedures" at this URL address: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>
44. Reference: Financial Information Strategy Accounting Manual at this URL address: <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12182>
45. Receiver General Information Notice (RGIN) 2007-001 at this URL address: <http://publiservice.pwgsc.gc.ca/rg/text/rgin-e.html>
46. Chapter 3 "Departments and Numbers" of the Government-wide Chart of Accounts.
47. "I" indicator only is to be used with this account.
48. "E" indicator only is to be used with this account.
49. "I" indicator to be used with this account except for opening balance.