



# Receiver General for Canada

## Government-wide Chart of Accounts: 2019 to 2020 Chapter 4: Financial reporting accounts: Summary

Updated : 2019-08-22



[www.pwgsc-tpsgc.gc.ca](http://www.pwgsc-tpsgc.gc.ca)

# Table of contents

## Table of contents

### 4.1 Introduction

4.1.1 Accounting manual

4.1.2 Financial reporting account utilization

4.1.3 Structure for the financial reporting accounts

### 4.2 Financial reporting accounts Summary for 2019 to 2020

1 Assets

2 Liabilities

3 Equity/Deficit

4 Revenue

5 Expenses

6 Cash reconciliation control accounts

Master list of release notes for financial reporting accounts for 2019 to 2020

Appendix B – Endnotes

# 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 2019 to 2020

## 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 <sup>3</sup>
  - 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 <sup>43,47</sup>
  - 11244 Other government department (OGD) - Suspense advances <sup>13</sup>
  - 11245 Interdepartmental settlement (IS) credits in transit to the Receiver General (for Creditor initiated IS) <sup>47</sup>
    - 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

13126 Canada Development Investment Corporation

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 <sup>1 1</sup>
- 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 <sup>1 1</sup>
- 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 <sup>10</sup>

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) <sup>9</sup>

13315 Standing advances to employees <sup>8</sup>

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 <sup>1 4</sup>
- 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 <sup>7</sup>
- 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 <sup>6</sup>**
  - 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 <sup>4</sup>

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 <sup>1 5</sup>**

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 <sup>4</sup>

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 Future pension benefit assets

17111 Consolidated Crown corporations' funded pension assets

17112 Allowance for public sector 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 <sup>1</sup>
  - 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 <sup>16</sup>
      - 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 <sup>43,47</sup>
    - 21134 Goods and services tax (GST) (including harmonized sales tax - HST) payable to Canada Revenue Agency (CRA) <sup>22</sup>
    - 21135 Interdepartmental settlement (IS) debits in transit to the Receiver General (for debtor initiated IS) <sup>47</sup>
  - 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 <sup>23</sup>

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

22252 Retirement Compensation Arrangements (RCA) - House of Commons - Cumulative Tax Withheld Recoverable

22255 Retirement Compensation Arrangements (RCA) Account - Senate

22256 Retirement Compensation Arrangements (RCA) Account - Senate - Cumulative Tax Withheld Recoverable

## **223 Retirement Compensation Arrangements Account (RCA)**

2231 Retirement Compensation Arrangements (RCA) Account No. 1 - Public Servants

22311 Retirement Compensation Arrangements (RCA) No. 1 - Public Servants General Account

22312 Retirement Compensation Arrangements (RCA) No. 1 - Public Servants Cumulative Tax Withheld Recoverable

2232 Retirement Compensation Arrangements (RCA) Account No. 1 - National Defence

22321 Retirement Compensation Arrangements (RCA) Account No. 1 - National Defence General Account

22322 Retirement Compensation Arrangements (RCA) Account No. 1 - National Defence Cumulative Tax Withheld Recoverable

2233 Retirement Compensation Arrangements (RCA) Account No. 1 - Royal Canadian Mounted Police (RCMP)

22331 Retirement Compensation Arrangements (RCA) Account No. 1 - Royal Canadian Mounted Police (RCMP) - General Account

22332 Retirement Compensation Arrangements (RCA) No. 1 - Royal Canadian Mounted Police (RCMP) - Cumulative Tax Withheld Recoverable

2234 Retirement Compensation Arrangements (RCA) Account No. 2 - Public Servants

22341 Retirement Compensation Arrangements (RCA) No. 2 - Public Servants General Account

22342 Retirement Compensation Arrangements (RCA) No. 2 - Public Servants - Cumulative Tax Remitted Recoverable

## **224 Other Public Sector Pension Accounts**

2241 Supplementary Retirements Benefit Account (SRBA)

22412 Supplementary Retirements Benefit Account (SRBA) - Judges

22413 Supplementary Retirements Benefit Account (SRBA) - Lieutenant Governors (LGSA)

22414 Supplementary Retirements Benefit Account (SRBA) - Diplomatic DSSSA

22415 Supplementary Retirements Benefit Account (SRBA) - Parliament

22416 Supplementary Retirements Benefit Account (SRBA) - *Royal Canadian Mounted Police Pension Continuation Act*

22417 Supplementary Retirements Benefit Account (SRBA) - *Defence Service Pension Continuation Act*

2242 Pension Liabilities Under Other Superannuation Acts

22422 *Judges Act* - Pension Liability

22423 *Lieutenant Governors Superannuation Act* - Pension Liability

22424 *Diplomatic Services Superannuation Act* - Pension Liability

22426 *Royal Canadian Mounted Police Continuation Act* - Pension Liability

22427 *Defence Services Pension Continuation Act* - Pension Liability

22429 Other Pension Liabilities

## **225 Allowance for Pension Adjustments 1 8**

2251 Allowance for Pension Adjustments General Accounts

22511 Public Service Superannuation Account (PSSA) - Allowance for Pension Adjustments

22512 Canadian Forces Superannuation Act (CFSA) - Allowance for Pension Adjustments

22513 Royal Canadian Mounted Police Superannuation Account - Allowance for Pension Adjustments

22514 Members of Parliament Retiring Allowances Account - Allowance for Pension Adjustments

22515 Members of Parliament(MP) Retirement Compensation Arrangements (RCA) - Allowance for Pension Adjustments

22516 Public Service Pension Fund - Allowance for Pension Adjustments

22517 Canadian Forces (CF) Pension Fund - Allowance for Pension Adjustments

22518 Royal Canadian Mounted Police (RCMP) Pension Fund - Allowance for Pension Adjustments

22519 Reserve Force Pension Fund - Allowance for Pension Adjustments

2252 Allowance for Pension Adjustments - Retirement Compensation Arrangements (RCA) Accounts

22521 Retirement Compensation Arrangements (RCA) No. 1 - Public Servants - Allowance for Pension Adjustments

22522 Retirement Compensation Arrangements (RCA) No. 1 - National Defence - Allowance for Pension Adjustments

22523 Retirement Compensation Arrangements (RCA) No. 1 - Royal Canadian Mounted Police - Allowance for Pension Adjustments

22524 Retirement Compensation Arrangements (RCA) No. 2 - Public Servants - Allowance for Pension Adjustments

2253 Allowance for Pension Adjustments - Supplementary Retirements Benefit Account (SRBA)

22532 Supplementary Retirements Benefit Account (SRBA) - Judges Allowance for Pension Adjustments

22533 Supplementary Retirements Benefit Account (SRBA) - Lieutenant Governors (LGSA) - Allowance for Pension Adjustments

22534 Supplementary Retirements Benefit Account (SRBA) - Diplomatic DSSSA - Allowance for Pension Adjustments

22535 Supplementary Retirements Benefit Account (SRBA) - Parliament - Allowance for Pension Adjustments

22536 Supplementary Retirements Benefit Account (SRBA) - *RCMP Continuation Act* Allowance for Pension Adjustments

22537 Supplementary Retirements Benefit Account (SRBA) - *Defence Service Pension Continuation Act* Allowance for Pension Adjustments

2254 Allowance for Pension Adjustments - Other Accounts

22549 Other Pension Accounts-Allowance for Pension Adjustments

2255 Consolidated Crown Corporations' Pension Liabilities

22551 Consolidated Crown Corporations' Funded Pension Liabilities

22552 Consolidated Crown corporations' Unfunded Pension Liabilities

## **226 Insurance, Death Benefit and Other Pension Accounts**

2261 Insurance Accounts

22611 Civil Service Insurance Fund

22612 Veterans Insurance Fund

22613 Insurance Company Liquidation Accounts

22614 Returned Soldiers Insurance Fund

22618 Insurance Company Liquidation Contra Account

22619 Other Insurance Accounts

2262 Death Benefit Accounts

22621 Public Service Death Benefit Account

22622 Regular Forces Death Benefit Account

22629 Other Death Benefit Accounts

2263 Other Pension Accounts

22631 Royal Canadian Mounted Police (RCMP) - Dependents Pension Fund

22632 Locally Engaged Contributory Pension Account

22633 Annuity Agent Pension Account

22639 Other Pension Accounts

## **227 Other Employee Future Benefits**

2271 Other Retirement Benefits

22711 Health Care Plan Liability

22712 Dental Plan Liability

2272 Post-Employment Benefits and Compensated Absences

22721 Severance Benefits Liability

22722 Workers' Compensation Liability

22725 Veterans' Benefits Liability

22726 RCMP Benefits Liability

22727 Sick Leave Benefit Plan Liability

22728 Early retirement, severance and other benefits liability for former Cape Breton Development Corporation employees

2273 Consolidated Crown corporations' other employee future benefit liabilities

22731 Consolidated Crown Corporations' Other Employee Future Benefit Liabilities

## **23 Specified Purpose and Other Liability Accounts**

### **231 Government Annuities Account**

2311 Government Annuities Account

23110 Government Annuities Account

23111 Allowance for adjustments - Government Annuities Account

### **232 Deposit and Trust Accounts <sup>1 8</sup>**

2321 Deposit Accounts

23211 Guarantee Deposits Accounts

23212 Seized Property Cash

23213 Other Deposit Accounts

23214 Securities Held in Trust Deposit Accounts (Contra)

23216 SWAPs Collateral Deposit

23217 Canadian Dairy Commission Account

23218 Canada Development Investment Corporation Holdback

23219 Other Consolidated Crown Corporation Deposit Accounts

2322 Trust Accounts

23221 Indian Band Funds

23222 Indian Savings Accounts

23223 Other Trust Accounts

23224 Securities Held in Trust - Other Trust Accounts (Contra)

23225 Indian Estates Account

23226 Indian Moneys Suspense Account

23229 Consolidated Crown Corporation Trust Accounts

2323 Contractor Security Deposits

23231 Contractor Security Deposits Held in Trust - Bonds

23232 Contractor Security Deposits - Cash and Cheques

23233 Contractor Security Deposits Held in Trust - Certified Cheques

23234 Securities Held in Trust Contractor Deposits Bonds (Contra)

23235 Securities Held in Trust Contractor Deposits Certified Cheques (Contra)

### **233 Provincial and First Nations Tax Collection Agreements Accounts <sup>1 7</sup>**

2331 Provincial Tax Collection Agreements Accounts - Personal Income Taxes

23310 Personal Income Taxes - Calendar Year 2010

23311 Personal Income Taxes - Calendar Year 2011

23312 Personal Income Taxes - Calendar Year 2012

23313 Personal Income Taxes - Calendar Year 2013

23314 Personal Income Taxes - Calendar Year 2014

23315 Personal Income Taxes - Calendar Year 2015

23316 Personal Income Taxes - Calendar Year 2016

23317 Personal Income Taxes - Calendar Year 2017

23318 Personal Income Taxes - Calendar Year 2018

23319 Personal Income Taxes - Calendar Year 2019

2332 Provincial Tax Collection Agreements Accounts - Corporate Income Taxes

23320 Corporate Income Taxes - Calendar Year 2010

23321 Corporate Income Taxes - Calendar Year 2011

23322 Corporate Income Taxes - Calendar Year 2012

23323 Corporate Income Taxes - Calendar Year 2013

23324 Corporate Income Taxes - Calendar Year 2014

23325 Corporate Income Taxes - Calendar Year 2015

23326 Corporate Income Taxes - Calendar Year 2016

23327 Corporate Income Taxes - Calendar Year 2017

23328 Corporate Income Taxes - Calendar Year 2018

23329 Corporate Income Taxes - Calendar Year 2019

2333 Provincial Tax Collection Agreements Accounts - Harmonized Sales Taxes

23330 Harmonized Sales Tax - Calendar Year 2010

23331 Harmonized Sales Tax - Calendar Year 2011

23332 Harmonized Sales Tax - Calendar Year 2012

23333 Harmonized Sales Tax - Calendar Year 2013

23334 Harmonized Sales Tax - Calendar Year 2014

23335 Harmonized Sales Tax - Calendar Year 2015

23336 Harmonized Sales Tax - Calendar Year 2016

23337 Harmonized Sales Tax - Calendar Year 2017

23338 Harmonized Sales Tax - Calendar Year 2018

23339 Harmonized Sales Tax - Calendar Year 2019

2334 First Nations Tax Agreement Accounts

23340 Excise Taxes - Calendar Year 2010

23341 Excise Taxes - Calendar Year 2011

23342 Excise Taxes - Calendar Year 2012

23343 Excise Taxes - Calendar Year 2013

23344 Excise Taxes - Calendar Year 2014

23345 Excise Taxes - Calendar Year 2015

23346 Excise Taxes - Calendar Year 2016

23347 Excise Taxes - Calendar Year 2017

23348 Excise Taxes - Calendar Year 2018

23349 Excise Taxes - Calendar Year 2019

2335 First Nation Goods and Services Tax (FNGST)

23350 First Nation Goods and Services Tax - Calendar Year 2010

23351 First Nation Goods and Services Tax - Calendar Year 2011

23352 First Nation Goods and Services Tax - Calendar Year 2012



23353 First Nation Goods and Services Tax - Calendar Year 2013

23354 First Nation Goods and Services Tax - Calendar Year 2014

23355 First Nation Goods and Services Tax - Calendar Year 2015

23356 First Nation Goods and Services Tax - Calendar Year 2016

23357 First Nation Goods and Services Tax - Calendar Year 2017

23358 First Nation Goods and Services Tax - Calendar Year 2018

23359 First Nation Goods and Services Tax - Calendar Year 2019

2336 Provincial Tax Collection Agreements Accounts – Excise Duties and Taxes

23360 Coordinated Cannabis Taxation Agreements – Fiscal Year 2019-2020

23369 Coordinated Cannabis Taxation Agreements – Fiscal Year 2018-2019

## **234 Other**

2341 Major Accounts

23411 Payments in regard to Indian Land Claims

23413 Net Income Stabilization Account

23414 National Defence - Foreign Governments

23415 Communications Security Establishment - Foreign Governments

23418 Funds on Deposit for Military Purchases

23419 Securities Held in Trust for Funds on Deposit for Military Purchases (Contra)

2343 Consolidated Crown Corporations

23431 Telefilm Canada - Advance Account

23439 Other Consolidated Crown Corporations

2344 Other Specified Purpose Accounts

23441 Other Specified Purpose Accounts

23442 Other Specified Purpose Accounts (Contra)

2345 Deferred Revenue - Specified Purpose Accounts

23451 Deferred Revenue - Specified Purpose Accounts

## **24 Other Long-Term Liabilities**

### **241 Accounts Payable for more than One Year**

2411 Long-Term Accounts Payable

24111 Contractors Holdbacks

24112 Future Asset Restoration Liability

24113 Year-end Accruals - Disaster Financial Assistance

24114 Liability for settled claims

24119 Other Accounts Payable (to be defined)

2414 Environmental Liabilities

24141 Remediation Liabilities

24142 Expected Recoveries (Contra account for Remediation Liabilities)

24149 Other environmental liabilities

### **242 Capital Leases**

2421 Capital Leases - Land, Buildings and Works

24211 Capital Leases - Land

24212 Capital Leases - Buildings

24213 Capital Leases - Works and Infrastructure

2422 Capital Leases - Machinery and Equipment

24221 Capital Leases - Machinery and Equipment

24222 Capital Leases - Computer Hardware

24223 Capital Leases - Computer Software

24224 Capital Leases - Arms and Weapons

24229 Capital Leases - Other Equipment Including Furniture

2423 Capital Leases - Vehicles

24231 Capital Leases - Ships and Boats

24232 Capital Leases - Aircraft

24233 Capital Leases - Motor Vehicles (Non - Military)

24234 Capital Leases - Military Vehicles

24239 Capital Leases - Other Vehicles

### **243 Alternative Financing Arrangements**

2431 Alternative Financing Arrangements (Public Private Partnerships)

24311 Obligations related to Alternative Financing Arrangements (Public Private Partnerships)

## **25 Unmatured Debt**

### **251 Unmatured Debt in Canadian Currency**

2511 Marketable Bonds

25111 Marketable Bonds

25112 Real Return Bonds

2512 Canada Savings Bonds

25121 Canada Savings Bonds

2513 Treasury Bills

25130 Treasury Bills

2514 Special Non-Marketable Bonds Issued to Canada Pension Plan (CPP) Investment Fund

25140 Special Non-Marketable Bonds Issued to Canada Pension Plan (CPP) Investment Fund

2515 Other Unmatured Debt in Canadian Currency

25151 Canada Health and Social Transfer (CHST) Supplementary Trust for Health Care

25152 Medical Equipment Trust for Health Care

25159 Other Unmatured Debt

2516 Government Holdings of Unmatured Debt (CONTRA)

25160 Government Holdings of Unmatured Debt

### **252 Unmatured Debt in Foreign Currency**

2521 Marketable Bonds

25211 Marketable Bonds Payable in U.S. Dollars

25212 Marketable Bonds Payable in Japanese Yen

25213 Marketable Bonds Payable in Euro

2522 Canada Bills

25220 Canada Bills

2523 Canada Notes

25230 Canada Notes

2524 Currency Swap Transactions

25241 Net Cross - currency SWAPs revaluation

2528 Government's Holdings and Securities Held for the Retirement of Unmatured Debt

25281 Government's Holdings of Unmatured Debt

25282 Securities Held for the Retirement of Unmatured Debt

2529 Other Unmatured Debt in Foreign Currency

25291 Medium Term Notes

### **253 Consolidated Crown Corporations and Other Entities**

2531 Consolidated Crown Corporations and Other Entities

25311 Consolidated Crown Corporations and Other Entities - Unmatured Debt Held - Treasury Bill

25312 Consolidated Crown Corporations and Other Entities - Unmatured Debt Held - Marketable Bonds

### **254 Loans or Advances of Specified Purpose Accounts from the Government of Canada**

2541 Loans or Advances of Specified Purpose Accounts 25

25411 Loans of Employment Insurance Account

25412 Advances of Crop Re-Insurance Fund

25413 Advances to Agricultural Commodities Stabilization Account

## **3 Equity/Deficit**

### **31 Accumulated Deficit, Including Restricted Net Asset**

#### **312 Restricted Net Asset Accounts 2 6**

- 3121 Major Consolidated Specific Purpose Accounts
  - 31211 Employment Insurance Account
  - 31213 Crop Re-Insurance Fund
  - 31214 Agricultural Commodities Stabilization Accounts
  - 31215 Employment Insurance Operating Account
- 3122 Insurance and Endowment Accounts
  - 31221 Oil Pollution Fund
  - 31222 Other Insurance Accounts
  - 31224 Endowment Accounts
- 3123 Other Consolidated Specified Purpose Accounts
  - 31231 Environmental Research Funds
  - 31233 Canadian Commercial Bank and Northland Bank
  - 31234 Seized Property Proceeds Account
  - 31235 Earmarked Fees and Levies
  - 31236 New Parks and Historic Sites Account
  - 31239 Other Consolidated Specified Purpose Accounts

#### **313 Equity of Crown Corporations**

- 3131 Investment by Government of Canada in Enterprise Crown Corporations
- 31310 Details as required
- 3132 Accumulated Deficit or Earned Surplus of Consolidated Crown Corporations and Other Entities
- 31320 Details as required

#### **314 Other Comprehensive Income**

- 3141 Other Comprehensive Income
  - 31411 Gain or loss on an available - for - sale financial assets
  - 31412 Gain or loss on hedges of unrealized foreign currency translation loss and gains
  - 31413 Actuarial gains or losses of pensions and other employee future benefits

### **32 Departmental Net Asset (Liabilities)**

#### **32D Departmental net asset (liabilities)**

- 32DD Departmental net asset (liabilities)
- 32DDD Departmental net asset (liabilities) 44

### **35 Organization Transfer Out/In Offset Account**

#### **35D Organization transfer out/in offset account**

- 35DD Organization transfer out/in offset account
- 35DDD Organization transfer out/in offset account 42,44

### **36 Retroactive Adjustment**

**36D Retroactive adjustment**

36DD Retroactive adjustment

36DDD Retroactive adjustment 42,44

**37 Capital Assets Transfer Out/In Offset Account**

**37D Capital assets transfer out/in offset account**

37DD Capital assets transfer out/in offset account

37DDD Capital assets transfer out/in offset account 42,48

**38 Accounts Receivable-Transition Payment Transfer Out/In Offset Account**

**38D Accounts receivable-Transition payment transfer out/in offset account**

38DD Accounts receivable-Transition payment transfer out/in offset account

38DDD Accounts receivable - Transition payment transfer out/in offset account  
42,48



41311 Gross Goods and Services Tax (GST) / Harmonized Sales Tax (HST)  
Received (Net of ITCs)

41313 Rebates

41314 Refunds and Other Payments

41315 Refundable Advance Accounts (for Departmental Purchases) 28

41316 Government Tax Remission Order

41317 Transfers of Harmonized Sales Tax (HST) to Provinces

41318 Transfer of First Nations Sales Tax to Bands

41319 Rebates Assessed

4132 Sales Tax

41322 Sales Tax Refunds, Rebates and Drawbacks

4133 Excise Tax on Gasoline

41331 Excise Tax on Gasoline Received

41332 Excise Tax on Gasoline - Refunds, Rebates and Drawbacks

41335 Excise Tax on Gasoline - Assessed

4134 Excise Tax on Aviation Gas and Diesel Fuel

41341 Aviation Gas Tax Received

41342 Diesel Fuel Tax Received

41343 Aviation Gas and Diesel Fuel Tax Refunds, Rebates and Drawbacks

41345 Aviation Gas Tax Assessed

41346 Diesel Fuel Tax Assessed

4135 Petroleum and Gas Revenue Tax

41352 Petroleum and Gas Revenue Tax Refunds

4139 Other Excise Taxes

41391 Tax on Insurance Premiums

41392 Other Excise Taxes Received

41393 Other Excise Taxes Refunds, Rebates and Drawbacks

41395 Other Excise Taxes - Assessed

41396 Other Excise Taxes - Other Government Departments (OGD) Assessed

#### **414 Excise Duties**

4141 Tobacco Products

41413 Tobacco Products - Refunds, Rebates and Drawbacks of Duties

41415 Tobacco Products - Duties Assessed

4142 Beer and Liquor Products

41425 Beer and Liquor Products - Duties Assessed

4144 Cannabis products

41441 Cannabis products - Duties Assessed

4149 Other Excise Duties

41491 Other Excise Duties Received

41492 Other Excise Duties Refunds, Rebates and Drawbacks

41495 Other Excise Duties - Assessed

#### **415 Customs Import Duties**

4151 Customs Import Duties

41511 Customs Import Duties Received

41512 Customs Import Duties Refunds, Rebates and Drawbacks

41515 Customs Import Duties - Assessed

41516 Customs Import Duties - Other Government Departments (OGD)  
Assessed

#### **416 Other Tax Revenue**

4161 Other Taxes

41611 Other Taxes Received

41612 Other Taxes - Refunds, Rebates and Drawbacks

41615 Other Taxes Assessed

41616 Other Taxes Estimated Revenue Accrued

#### **417 Air Travellers Security Charge**

4171 Air Travellers Security Charge

41711 Air Travellers Security Charge - Received

41712 Air Travellers Security Charge - Refunds

41713 Air Travellers Security Charge - Assessed (accrual)

#### **418 Softwood Lumber Charges**

4181 Softwood Lumber Charges

41811 Softwood Lumber - Charges

41812 Softwood Lumber - Charge on Refunds of Duty Deposits

#### **42 Other Revenue**

##### **421 Return on Investments (ROI)**

4211 Return on Investments (ROI) from Enterprise Crown Corporations

42111 Bank of Canada

42112 Canada Deposit Insurance Corp

42113 Canada Mortgage and Housing Corporation

42114 Farm Credit Canada

42115 Export Development Canada

42116 Business Development Bank of Canada

42119 Other Enterprise Crown Corporation

4212 Other Returns on Investments (ROI) from Outside the Government

42121 National Governments, excluding Developing Countries

42122 Developing Countries

42123 Provinces and Territories

42124 Persons

42125 Export Trade Development

42126 Joint and Mixed Enterprises

42129 Other Returns on Investments (ROI) from Outside the Government

4213 Investment Income

42131 Exchange Fund Account

42132 Interest on Bank Deposits



42133 Premium on Foreign Exchange

42134 Premium on Foreign Exchange Re-Valuations at Year-End

42135 International Monetary Fund

4214 Return on Investments (ROI) from Within the Government

42141 Interest from Employment Insurance (EI) Fund (Offset to 52311)

42144 Interest from Agricultural Commodities Stabilization Accounts

42145 Interest from Other Consolidated Specified Purpose Accounts (offset to 52232)

42146 Interest from Other Specified Purpose Accounts

42148 Interest from Revolving Funds

42149 Other Return On Investments (ROI) from Other Departments

4215 Return on Investments (ROI) from Consolidated and Other Crown Corporations

42151 Return On Investments (ROI) from Ports Corporations

42152 Return On Investments (ROI) from Consolidated Crown Corporations

42159 Return On Investments (ROI) from Any Other Crown Corporations

4216 Amortization of Discounts

42161 Amortization of Discounts

## **422 Consolidated Crown Corporation Revenue**

4223 Telefilm Canada

42230 Telefilm Canada

4229 Crown Corporation Revenue

42290 Consolidated Crown Corporation Revenue

42291 Enterprise Crown Corporation Modified Equity - Share of Profit/Loss

42292 Consolidated Crown Corporation Revenue - Contra

## **423 Sales of Goods and Services**

4231 Sales of Goods and Services

42311 Rights and Privileges

42312 Lease and Use of Public Property

42313 Services of a Regulatory Nature <sup>29</sup>

42314 Services of a Non-Regulatory Nature <sup>29</sup>

42315 Sales of Goods and Information Products

42319 Other Fees and Charges <sup>30</sup>

42320 Services to other government departments

## **424 Gains on Sales of Assets**

4241 Gain on Sale (or Other Disposal) of Physical Assets

42411 Gain on Disposal of Capital Assets to Outside Parties

42412 Gain on Disposal of Non-Capital Assets to Outside Parties

42413 Gain on Sale of Real Property

42415 Gain on Sale of (Profit from) Bullion and Coinage

42417 Gain on sales of Real Property to Canada Lands Company

42418 Other Entities - Gain on Disposal of Tangible Capital Assets

42419 Crown Corporation - Gain on Disposal of Tangible Capital Assets

4242 Gain on Sale of Government Organizations

42421 Gain on Sale of Crown Corporations

42422 Gain on Sale of Departmental Organizations

42423 Gain on Sale of Joint and Mixed Enterprises

**425 Interest and Penalties Earned on Revenue**

4251 Interest and Penalties on Income Tax Revenue

42511 Personal Income Taxes

42512 Corporate Income Taxes

42513 Non-Resident Taxes

42514 Source Deductions

4252 Interest and Penalties on Other Tax Revenue

42521 Goods and Services Tax

42522 Energy Taxes

42523 Customs Import Duties

42524 Other Excise Taxes

42525 Employment Insurance (EI) Contributions

42526 Excise Duties

42527 Air Travellers Security Charge - Interest and Penalties

42529 Other Taxes

4253 Interest Paid on Tax Refunds

42531 Personal Income Taxes

42532 Corporate Income Taxes

42533 Non-Resident Taxes

42534 Goods and Services Tax

42535 Other Excise Taxes and Duties

42536 Employment Insurance Contributions

42539 Other Interest Paid on Tax Refunds

4254 Interest on Other Revenue

42541 Interest on Overdue Accounts Receivable

42549 Interest on Other Revenue

**426 Revenue on Consolidated Specified Purpose Accounts Revenues**

4261 Major Consolidated Specified Purpose Accounts Revenues

42611 Interest on Employment Insurance Account from Government of Canada

42612 Other Receipts to the Employment Insurance Account

42613 Re-Insurance Revenues from Provinces

42614 Levies and Other Fees under the Agricultural Commodities Stabilization Board Accounts

42615 Other Amounts Received from the Government of Canada

42617 Other receipts to the Employment Insurance Operating Account

42619 Other Accounts

4262 Insurance, Donation and Bequest Revenues

- 42621 Tonnage Levies on Oil Carriers for the Ship - Source Oil Pollution Fund
- 42622 Premiums and Other Receipts to Other Insurance Accounts
- 42624 Donations and Bequests to Endowment Accounts
- 42626 Revenues - Fund for railway accidents involving designated goods
  - 4263 Other Consolidated Specified Purpose Accounts
- 42631 Receipts to Environmental Studies Research Fund
- 42633 Receipts to Canadian Commercial Bank and Northland Bank Account
- 42634 Receipts to Seized Property Proceeds Account
- 42635 Fees and Other Levies under Court Awards
- 42636 Receipts to New Parks and Historic Sites Account
- 42639 Other Receipts

#### **427 Other Revenue**

- 4271 Miscellaneous
  - 42710 Miscellaneous Revenues from Other Consolidated Entities - Contra
  - 42711 Revenue from Fines
  - 42712 Gifts to the Crown
  - 42713 Revenue from Seized Property
  - 42714 Revenue from Enterprise Crown Corporations 46
  - 42715 Consolidated Other Entities Revenues
  - 42716 Consolidated Other Entities Revenues - Contra
  - 42717 Pension Contributions Credited to Revenue
  - 42718 Miscellaneous Revenue from Payroll Deductions
  - 42719 Miscellaneous
    - 4272 Donation and Bequest Revenues
  - 42723 Donations to Canadian Institutes of Health Research
  - 42724 Interest on Endowment Donations and Bequests
  - 42725 Donations and Bequests to Other Accounts
    - 4273 Other Revenue for Accounting Purposes
  - 42732 Gains on Foreign Exchange Revaluations at Year - End
  - 42733 Other Gains on Foreign Exchange Valuations
  - 42734 Revenue from Joint Project and Cost Sharing Agreements
  - 42735 Gain on Change in Lease Terms
    - 4274 Other Revenue for Consolidated Crown Corporations
  - 42741 Old Port of Montreal Corporation
  - 42748 Other Consolidated Crown Corporations - Contra
  - 42749 Other Consolidated Crown Corporations
    - 4275 Foreign Exchange Gain/Loss
  - 42751 Foreign Exchange Gain/Loss on the Exchange Fund Account
  - 42752 Foreign Exchange Gain/Loss Related to the Position with the International Monetary Fund
  - 42753 Foreign Exchange Gain/Loss on Unmatured Debt
  - 42754 Foreign Exchange Gain/Loss on Currency Swap Revaluations

42755 Foreign Exchange Gain/Loss on Sovereign Loans

42756 Foreign Exchange Gain/Loss - Other

42757 Interest on Subscriptions to the International Monetary Fund (IMF)

4276 Clearing Accounts for Collection of Respendable Revenue Amounts

42761 Respendable Revenue Clearing

4278 Fuel Charge

42780 Fuel Charge Assessed

## 5 Expenses

### 51 Program Expenses

#### 511 Transfer Payments

- 5111 Transfer Payments to or on Behalf of Individuals
  - 51111 Old Age Security and Related Payments
  - 51112 Employment Insurance Benefits
  - 51113 Child Tax Benefits
  - 51114 Goods and Services Tax (GST) Credit to Persons
  - 51115 Assistance to Encourage Employment
  - 51116 Canada Student Loans or Grants
  - 51117 Pensions to Veterans
  - 51118 Payments to Native Peoples
  - 51119 Other Transfers to Individuals
  - 51120 Apprentice Loans Program
    - 5112 Transfer Payments to or on Behalf of Individuals Through the Tax System
      - 51121 Children's Special Allowances
      - 51122 Children Special Allowance Accrual
      - 51123 Working Income Tax Benefit
      - 51124 Refundable Medical Expense Supplement
      - 51125 Child Tax Benefits Accrual
      - 51126 Goods and Services Tax (GST) Credit to Persons Accrual
      - 51127 Children's Fitness Tax Credit
      - 51128 Universal Child Care Benefit
      - 51129 Energy Cost Benefits
      - 5112A Teacher and Early Childhood Educator School Supply Tax Credit
  - 5113 Transfer Payments to Other Levels of Government Within Canada <sup>31</sup>
    - 51130 Canada Health Transfer
    - 51132 Equalization Payments
    - 51133 Other Fiscal Arrangement Transfers by Dept of Finance
    - 51134 Payments to Territorial Governments for Operating Expenditures
    - 51135 Payments Made under Infrastructure Canada
    - 51137 Quebec Abatement
    - 51138 Canada Social Transfer
    - 51139 Other Transfers to Other Levels of Government
      - 5114 Transfer Payments to Other Levels of Government <sup>31</sup>
    - 51141 Other transfers to Other Levels of Government by Dept of Finance
    - 51142 Gas Tax Fund Transfers
      - 5115 Payments to Industry
    - 51151 Payments to Agricultural Producers
    - 51152 Industrial Development Payments

51155 Other payments to industry through the tax system

51159 Other Transfers to Industry

5116 Payments to Other Countries and International Organizations

51161 International Development Assistance

51169 Other Transfers to Other Countries and International Organizations

5117 Payments to Organizations, Including Crown Corporations and Non - Profit Organizations

51171 Payments to or on Behalf of Native Peoples

51172 Consolidated Other Entities Expenses

51173 Consolidated Other Entities Expenses - Contra

51174 Other Transfers to Non-Profit Organizations - Contra

51175 Payments to Crown Corporations

51178 Transfer payments by Consolidated Foundations

51179 Other transfers to non-profit institutions and other organizations

5118 Foreign Exchange Gain/Loss

51180 Foreign Exchange Gain/Loss on Transfer Payments

5119 Payments to Other Sectors

51191 Payments to Consolidated Specified Purpose Accounts

51192 Provision for Loan Guarantees

51199 Other Transfers to any Other Sector

## **512 Crown Corporation and Other Entities Expenses**

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

## **513 Operating Expenses**

5131 Personnel Operating Expenses

51311 Salaries and Wages (including Allowances) <sup>32</sup>

51312 Employer Contribution Costs <sup>33</sup>

51313 Other Superannuation Related Costs

51314 Pension and Similar Payments to Former Employees

51315 Pension Provision Adjustments

5132 Operating and Maintenance

51321 Operating Expenses <sup>34</sup>

51325 Cost of Goods Sold for Inventories

## **514 Amortization Expenses on Capital Assets**

5140 Amortization Expenses on Leasehold Improvements

51401 Amortization Expenses on Leasehold Improvements

5141 Amortization Expenses on Capital Assets - Buildings and Works

51412 Amortization Expenses - Buildings

51413 Amortization Expenses - Works and Infrastructure

5142 Amortization Expenses on Capital Assets - Machinery and Equipment

51421 Amortization Expenses - Machinery and Equipment

51422 Amortization Expenses - Computer Hardware

51423 Amortization Expenses - Computer Purchased and Developed Software

51424 Amortization Expenses - Arms and Weapons

51429 Amortization Expenses - Other Equipment including Furniture

5143 Amortization Expenses on Vehicles

51431 Amortization Expenses - Ships and Boats

51432 Amortization Expenses - Aircraft

51433 Amortization Expenses - Motor Vehicles (Non - Military)

51434 Amortization Expenses - Military Vehicles

51439 Amortization Expenses - Other Vehicles

5146 Crown Corporation - Amortization Expenses on Tangible Capital Assets

51461 Crown Corporations - Amortization Expenses - All Categories

51462 Other Entities - Amortization Expenses - All Categories

### **515 Loss on Sale of Assets**

5151 Loss on Sale or Other Disposal of Physical Assets

51511 Loss on Disposal of Physical Assets

51512 Loss on Sale of Bullion and Coinage

51514 Losses on Sales of Real Property to Canada Lands Company

51515 Crown Corporation - Loss on Disposal of Tangible Capital Assets

51516 Other entities - Loss on Disposal of Tangible Capital Assets

5152 Loss on Sale of Government Organizations

51521 Loss on Sale of Crown Corporations

51522 Loss on Sale of Departmental Organizations

51523 Loss on Sale of Joint and Mixed Enterprise

### **516 Consolidated Specified Purpose Account Expenditures**

5161 Major Consolidated Specified Purpose Accounts Expenditures

51611 Administration Expenses - Employment Insurance Account

51613 Re - Insurance Amounts Paid to the Provinces

51614 Payments from Agricultural Commodities Stabilization Board Accounts

51615 Administration expenses - Employment Insurance Operating Account

51619 Other Accounts

5162 Insurance, Donation, Bequest Expenses and Other Payments

51621 Pollution Claims and Expenses from the Oil Pollution Fund

51622 Payments from Other Insurance Accounts

51626 Expenses - Fund for railway accidents involving designated goods

5163 Other Consolidated Specified Purpose Accounts

51631 Payments from Environmental Studies Research Fund

51633 Payments from Canadian Commercial Bank and Northland Bank Account

51634 Payments from Seized Property Proceeds Account

51635 Payments from Earmarked Fees and Other Levies

51636 Payments from New Parks and Historic Sites Account

51639 Other Payments

**517 Other Program Expenses**

5171 Investment Expenses

51711 Loss on Foreign Exchange

51712 Loss on Foreign Exchange Re-Valuations at Year-End

51719 Other Investment Expenses

5172 Miscellaneous Expenses

51721 Export Development Canada - Administration Charges

51722 Miscellaneous Special Payments, e.g. Court Awards <sup>35</sup>

51724 Government Contingencies Account

51725 Suspense Account for Duplicate Payments

51726 Interest on Overdue Suppliers Accounts

51729 Other Miscellaneous Expenses

5173 Other Program Expenses for Accounting Purposes

51731 Provision for Valuation

51732 Bad Debt Expense

51733 Losses on Write-Offs and Write - Downs

51735 Amortization of Confederation Bridge

51736 Bad Debt - Employment Insurance

51737 Payments to other consolidated entities - Contra

51739 Other Program Expenses for Accounting Purposes

5174 Payments to Enterprise Crown Corporations and Other Entities <sup>37</sup>

51741 Export Development Canada

51742 Canada Post Corporation

51744 Canada Ports Corporation

51749 Other Payments to Enterprise Crown Corporations and Other Entities

51751 Canada Mortgage and Housing Corporation (Minister's Account) <sup>46</sup>

5175 Payments to Consolidated Crown Corporations <sup>37</sup>

51750 Payments to Consolidated Crown Corporations - Contra

51752 Canadian Broadcasting Corporation

51753 Telefilm Canada

51754 Marine Atlantic Inc.

51755 VIA Rail Canada Inc.

51756 International Development Research Centre

51757 National Capital Commission

51759 Other Payments to Consolidated Crown Corporations

5176 Special Payments

51761 Fuel Rebate Program Payments

51762 Fuel Rebate Program Accrual Basis

5177 Bad Debt Expense - Tax Revenues

51771 Personal Income Taxes



51772 Corporate Income Taxes

51773 Goods and Sales Tax (GST)

51774 Excise Tax and Duties

51775 Energy Taxes

51776 Other Taxes

51777 Customs Duties and Taxes on Imports

51778 Source Deductions

51779 Non - Residents

5179 Interest Expense on Tax Refunds

51790 Interest Expense - Personal Income Taxes

51791 Interest Expense - Corporate Income Taxes

51792 Interest Expense - Non-Resident Taxes

51793 Interest Expense - Goods and Services Tax

51794 Interest Expense - Other Excise Taxes and Duties

51795 Interest Expense - Other Interest Paid on Tax Refunds

### **518 Distribution of Provision for Valuation Accounts**

5181 Provision for Valuation for Transfer Payments to Other Levels of Government

51811 Canada Health and Social Transfer (CHST)

51812 Medical Care

51814 Fiscal Arrangements

51819 Provision for Valuation for Other Levels of Government - Other

5182 Provision for Valuation for Other Transfer Payments

51821 Accounts Payable - Employment Insurance (EI) Benefits

51822 Accounts Payable for Crop Reinsurance

51823 Valuation for Beef Plan - National Tripartite Stabilization Program (NTSP)

51824 Provision for claims and litigations - Indian Affairs and Northern Development

51825 Valuation for Other Payments to Persons

51826 Provision for veteran payments

51827 Provision for RCMP payments

51829 Provision for Valuation for all Other Transfer Payments

5183 Provision for Valuation for Crown Corporations

51831 Provision for Crown Corporations

51832 Provision for Crown Corporations (Contra)

5184 Provision for Personnel Expenses

51841 Personnel Expenses to Defence

51842 Personnel Expenses to All Other Departments

51843 Provision for Valuation for Interest on Pensions

51844 Provision for Severance Benefits - Military

51845 Personnel Expenses to RCMP

51846 Provision for Severance Benefits - Public Service

51847 Provision for Severance Benefits - RCMP Members

51848 Provision for Severance Benefits - Others

51849 Allowance for Termination Benefits - Departments

51881 Provision for Sick Leave Benefit Plan - Departments

5185 Provision for Valuation for Other Expenses

51851 Agriculture

51852 Defence

51853 Foreign Affairs, Trade and Development (Department of)

51854 Human Resources and Skills Development Canada (HRSDC)

51855 Industry and Regional Agencies

51856 Indian Affairs and Northern Development (IAND)

51859 Other Departments and Agencies

## **52 Public Debt Charges**

### **521 Interest on Unmatured Debt**

5211 Marketable Bonds

52111 Interest on marketable bonds in Canadian dollars

52112 Real Return Bonds

52113 Currency Swap Transactions

5212 Treasury Bills

52120 Treasury Bills

5213 Canada Savings Bonds

52130 Canada Savings Bonds

5214 Bonds for Canada Pension Plan

52140 Special Non-Marketable Bonds Issued to the Canada Pension Plan Investment Fund

5215 Interest on Other Securities in Canadian Funds

52151 Interest on Canadian Money Market

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

52159 Interest on Other Securities in Canadian Funds

5216 Interest on Securities in Foreign Currencies

52162 Interest on Canada Notes

52163 Interest on Canada Bills

52164 Interest on marketable bonds in US dollars

52165 Interest on marketable bonds in Swiss Francs

52166 Interest on marketable bonds in Euros

52167 Interest on marketable bonds in Japanese Yen

52168 Interest on Medium-Term Notes

52169 Interest on marketable bonds - Other foreign currencies

### **522 Interest on Other Liabilities 38**

5221 Interest on Superannuation Accounts

52211 Interest on Public Service Superannuation Account

52212 Interest on Canadian Forces Superannuation Account

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

52214 Interest on Members of Parliament (MP) Retirement Allowance Account

52216 Interest on Supplementary Retirements Benefit Accounts (SRBA)

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

52225 Interest on Members of Parliament (MP) Retirement Compensation Arrangements (RCA) Account

5223 Interest Paid on Consolidated Specified Purpose Accounts

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

52232 Interest on Other Consolidated Specified Purpose Accounts (Offset to 42145)

5224 Interest on Other Non-Budgetary Accounts

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

52311 Interest Paid by Employment Insurance (EI) Fund (Offset to 42141)

52319 Interest Paid by Other Consolidated Specified Purpose Accounts

5232 Interest Paid by Revolving Funds

52320 Interest paid by revolving funds

5233 Interest Paid by Non-Budgetary Funds and Accounts

52330 Interest Paid by Non-Budgetary Funds and Accounts

5239 Other Interest Paid

52390 Other Interest Paid

### **524 Other Public Debt Expenses**

5241 Amortization of Discounts, Premiums and Commissions on Bonds

52411 Amortization of Discounts, and Premiums on Marketable Bonds

52412 Amortization of Commissions on Canada Savings Bonds

52415 Consumer Price Index adjustments on Real Return Bonds

52416 Amortization of Discounts, and Premiums on foreign bonds

52417 Amortization of Discounts, and Premiums on Real Return Bonds

5242 Servicing Costs and Costs of Issuing New Loans

52421 Servicing Costs

52422 Costs of Issuing New Loans

5249 Other

52491 Interest Component on Capital Lease Payments

52492 Interest Expense related to Alternative Financing Arrangements (Public  
Private Partnerships)

## **6 Cash reconciliation control accounts**

### **61 Cash payment control accounts**

#### **61D Cash payment control accounts**

61DD Cash payment control accounts

61DDD Cash payment control accounts 40,46

### **62 Cash deposit control accounts**

#### **62D Cash deposit control accounts**

62DD Cash deposit control accounts

62DDD Cash deposit control accounts 40,46

### **63 Payroll control accounts**

#### **63D Payroll control accounts**

63DD Payroll control accounts

63DDD Payroll control accounts 40,46

### **64 Interdepartmental settlement (I.S.) debit control accounts**

#### **64D Interdepartmental settlement (IS) debit control accounts**

64DD Interdepartmental settlement (IS) debit control accounts

64DDD Interdepartmental settlement (IS) debit control accounts 40,41,45

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

#### **65D Interdepartmental settlement (IS) credit control accounts**

65DD Interdepartmental settlement (IS) credit control accounts

65DDD Interdepartmental settlement (IS) credit control accounts 40,41,45

### **6X Other control accounts**

#### **6XD Other control accounts**

6XDD Other control accounts

6BDDD Non-treasury control accounts - Department of Finance 46

6CDDD Program payment control accounts 46

# Master list of release notes for financial reporting accounts for 2019 to 2020

Code	Date	Status	Note
13126	2019-06-21	Modify	new code
13126	2019-06-21	Create	New code
16124	2019-07-11	Modify	Adding Dept 176 - Parliamentary Protective Service to the 'Department specific' list.
1711	2019-07-19	Modify	Change in the title of the code.
17112	2019-07-19	Modify	New code. Change in title.
17112	2019-07-19	Create	New code.
23319	2019-01-04	Modify	The calendar year 2009 was replaced by 2019 in the title.
23329	2019-01-04	Modify	The calendar year 2009 was replaced by 2019 in the title.
23339	2019-01-04	Modify	The calendar year 2009 was replaced by 2019 in the title.
23349	2019-01-04	Modify	The calendar year 2009 was replaced by 2019 in the title.
23359	2019-01-04	Modify	The calendar year 2009 was replaced by 2019 in the title.
23360	2019-06-21	Activated	Creation of FRA 23360 for 2019-2020.
4278	2019-06-25	Create	New code, requested by TBS.
42780	2019-06-25	Create	New code, requested by TBS.

# 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.