



# Receiver General for Canada

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

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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 Detailed for 2019 to 2020

### 1 Assets

#### 11 Current assets

##### 111 Cash

1111 Cash balances

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

**Department(s) specific:**

- 097 - Receiver General

11113 Special deposits held in trust - Receiver General

**Department(s) specific:**

- 097 - Receiver General

11114 Cash on deposit in foreign currencies

**Department(s) specific:**

- 097 - Receiver General

11116 Cash held as collateral

**Department(s) specific:**

- 006 - Finance (Department of)

1112 Outstanding deposits (cash in transit)

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

**Department(s) specific:**

- 097 - Receiver General

11123 Deposits in transit to the Receiver General

11124 Outstanding deposits

**Department(s) specific:**

- 097 - Receiver General

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

1113 Outstanding payments

11131 Outstanding payments (Receiver General cheques and other)

**Department(s) specific:**

- 097 - Receiver General

11132 Imprest accounts cheques

11134 Payments in transit to the Receiver General

1114 Cash equivalent accounts

11141 Traveller's Cheques

11142 Term deposits auction

**Description:**The term deposits resulting of auction are administered by the Bank of Canada and the department of Finance on behalf of the Minister of Finance (Canada). These short-term deposits are made from a portion of the daily surplus of cash balance through the auction orchestrated by the Bank of Canada. The main objective is to deal with short-term cash commitments and not for the purpose of investments. Consequently, the short-term deposits in Canadian currency have short-term of maturity, usually they do not exceed 31 calendar days.

**Department(s) specific:**

- 097 - Receiver General

11149 Other cash equivalent accounts

**Description:**This account is only to be used where no other asset financial reporting account adequately characterizes the transaction.

1115 Other cash accounts

11151 Consolidated Crown corporations and other entities

**Department(s) specific:**

- 097 - Receiver General

11159 Other cash accounts

**Description:**This account is only to be used where no other asset financial reporting account adequately characterizes the transaction.

**112 Accounts receivable**

1121 Accounts receivable - Tax revenue

**Department(s) specific:**

- **122 - Canada Revenue Agency - (Administered Activities)**

11211 Personal income tax

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11212 Corporate income tax

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11213 Goods and services tax, including the harmonized sales tax

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11214 Other excise taxes and duties

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

11215 Energy taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11216 Other taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11217 Customs duties and taxes on imports

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency

11218 Source deductions

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11219 Non-residents

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

1122 Accounts receivable - Other revenue, excluding interdepartmental

11221 Accounts receivable - Other revenue

11225 Accrued receivables

**Note(s):**

- For material amounts not yet billed.

11226 Other receivables

11229 Allowance for doubtful accounts - Accounts receivable for other revenue, excluding interdepartmental

**Description:**This contra account is used to write off an account receivable in the 1122x category to its estimated realizable value as soon as it is known that it is not collectible in full. This account should have/is expected to have a credit balance.

1123 Accounts receivable - Other

11231 Accounts receivable for refunds of program expenses

11232 Consolidated Crown corporations and other entities

**Department(s) specific:**

- 097 - Receiver General

11233 Overpayments to be recovered

11234 Accrued interest receivables on loans

**Description:**If there is a provision in the loan agreement, interest can be capitalized by including the interest in the loan financial reporting account (FRA).

11235 Accrued interest receivables on term and demand deposits

**Department(s) specific:**

- 097 - Receiver General

11236 Transition payment - Pay in arrears

11237 Salary overpayments

**Description:**This account is used to record the receivable of a salary overpayments issued by the Regional Pay System (RPS). This FRA should only be used with the entitlement code 406 (Salary overpayments) and the deduction codes 566, Recovery of overpayment - Current year, or 567, Recovery of overpayment - Previous year.

11238 Unamortized discount on receivables

11239 Allowance for doubtful accounts - Other accounts receivable

**Description:**This contra account is used to write off an account receivable in the 1123x category to its estimated realizable value as soon as it is known that it is not collectible in full. This account should have/is expected to have a credit balance.

1124 Accounts receivable - Interdepartmental

11242 Other government departments (OGD) - Accounts receivable

**Description:**An account which records amounts to be received from an Other government department (OGD) for the sale of goods and/or services rendered but the Interdepartmental Settlement (IS) has not been initiated. Month-end and year-end receivables will be recorded using this financial reporting account (FRA). It is comparable to the intercompany accounts receivables in the private sector and will need to be eliminated by the Receiver General at a government-wide level for the purposes of consolidation. Its liability counterpart is FRA 21132 Other government department (OGD) - Accounts payable.

**Note:** This account should not be used as a suspense account for IS processing. Please refer to FRA 21615 for this purpose.

**Note(s):**

- [Reference: Financial Information Strategy Accounting Manual](#)
- "I" indicator to be used with this account except for opening balance.

11244 Other government department (OGD) - Suspense advances

**Note(s):**

- The balance in this account **must** be zero at year-end.

11245 Interdepartmental settlement (IS) credits in transit to the Receiver General (for Creditor initiated IS)

**Note(s):**

- "I" indicator to be used with this account except for opening balance.

1125 Accounts Receivable - Tax Revenue - Interdepartmental allocations



11251 Canada Pension Plan Premiums receivable from Canada Revenue Agency (CRA)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

11252 Employment insurance contributions receivable from Canada Revenue Agency (CRA)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

11253 Old Age Security overpayments receivable from Canada Revenue Agency (CRA)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

11254 Provincial tax collections receivable from Canada Revenue Agency (CRA)

**Department(s) specific:**

- 006 - Finance (Department of)

11255 Provincial benefit programs receivable from Finance

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11256 Source deductions receivable from other government department (OGD)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11259 Other receivables

1127 Allowance for doubtful tax accounts - Tax revenue

11271 Personal income taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11272 Corporate income taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11273 Goods and services tax (GST)

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

11274 Excise tax and duties

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

11275 Energy taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11276 Other taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11277 Customs duties and taxes on imports

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency

11278 Source deductions

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11279 Non-residents

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

**113 Accounts receivable - Tax revenue accrual estimates**

1131 Personal income tax - Accrual estimates

11311 T1 Instalments received from individuals

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11312 Estimated accrued receivable (contra)

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

11313 Suspense clearing accounts

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

1132 Personal income tax - Employers source deductions accrued

11321 T4 Source deductions installments received from employers

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11322 Estimated accrued receivable (contra)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11323 Suspense clearing accounts

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

1133 Corporate income tax - Accruals

11331 T2 Installments received from corporations

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11332 Estimated accrued receivable (contra)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11333 Suspense clearing accounts

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

1134 Non-resident tax - Accruals

11341 Tax withheld on behalf of non-residents

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11342 Estimated accrued receivable (contra)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11343 Suspense clearing accounts

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

1135 GST - Accruals

11351 Installments received from vendors

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11352 Estimated accrued receivable (contra)

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

11353 Suspense clearing accounts

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

1136 Excise taxes - Accruals

11361 Installments received from manufacturers

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11362 Estimated accrued receivable (contra)

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

11363 Suspense clearing accounts

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

1137 Customs duties - Accruals

11371 Installments received from importers

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11372 Estimated accrued receivable (contra)

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency

11373 Suspense clearing accounts

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency

1139 Other tax revenue - Accruals

11391 Installments/Withholding received

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11392 Estimated accrued receivable (contra)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

11393 Suspense clearing accounts

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

## 12 Foreign exchange accounts

### 121 International Monetary Fund

1211 Subscriptions and notes payable

12111 Subscriptions

**Department(s) specific:**

- 006 - Finance (Department of)

12112 Notes payable (contra)

**Department(s) specific:**

- 006 - Finance (Department of)

12113 International Monetary Fund - General Resources Account Lending

**Department(s) specific:**

- 006 - Finance (Department of)

1212 Special drawing rights allocations

12120 Special drawing rights allocations

**Department(s) specific:**

- 006 - Finance (Department of)

### 122 Other

1221 Exchange fund account

12211 International reserves held in exchange fund account

**Department(s) specific:**

- 006 - Finance (Department of)

12212 Accrued gains and losses on exchange fund account

**Department(s) specific:**

- 006 - Finance (Department of)

## 13 Loans, investments and advances (LIA)

### Note(s):

- **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.**

### 131 Loans, investments and advances to Crown corporations

**Description:**Accounting requirements for capitalized interest on loans are described in the financial reporting account (FRA) 11234.

1311 Investments in major/lending institution enterprise Crown corporations

13111 Canada Deposit Insurance Corporation

**Department(s) specific:**

- 006 - Finance (Department of)

13112 Canada Mortgage and Housing Corporation

**Department(s) specific:**

- 091 - Canada Mortgage and Housing Corporation (Crown Corporation)

13113 Export Development Canada

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 123 - Export Development Canada (Crown Corporation)

13114 Farm Credit Canada

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)
- 006 - Finance (Department of)

13115 Business Development Bank of Canada

**Department(s) specific:**

- 033 - Industry (Department of)

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

13121 Canada Deposit Insurance Corporation

**Department(s) specific:**

- 006 - Finance (Department of)

13122 Canada Mortgage and Housing Corporation

**Department(s) specific:**

- 006 - Finance (Department of)
- 091 - Canada Mortgage and Housing Corporation (Crown Corporation)

13123 Export Development Canada

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

13124 Farm Credit Canada

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)
- 006 - Finance (Department of)

13125 Business Development Bank of Canada

**Department(s) specific:**

- 006 - Finance (Department of)
- 033 - Industry (Department of)

13126 Canada Development Investment Corporation

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

1313 Investments in other enterprise Crown corporations

13131 Bank of Canada

**Department(s) specific:**

- 006 - Finance (Department of)

13132 Canada Development Investment Corporation

**Department(s) specific:**

- 006 - Finance (Department of)

13133 Royal Canadian Mint

**Department(s) specific:**

- 006 - Finance (Department of)

13134 Canada Hibernia Holding Corporation

**Department(s) specific:**

- 006 - Finance (Department of)

13135 Ridley Terminals

**Department(s) specific:**

- 034 - Transport (Department of)

13138 Crown corporation enterprises (CCE) - Equity adjustments

**Department(s) specific:**

- 097 - Receiver General

13139 Other investments in other enterprise Crown corporations

**Description:** This account is only to be used where no other asset financial reporting account adequately characterizes the transaction.

1314 Loans and advances to other enterprise Crown corporations

13142 Canada Post Corporation

**Department(s) specific:**

- 130 - Canada Revenue Agency

13145 Freshwater Fish Marketing Corporation

**Department(s) specific:**

- 086 - Fisheries and Oceans (Department of)

13147 Ports Corporations

**Department(s) specific:**

- 034 - Transport (Department of)

13148 Canada Lands (notes receivable)

**Department(s) specific:**

- 006 - Finance (Department of)

13149 Other loans and advances to other enterprise Crown corporations

**Description:**This account is only to be used where no other asset financial reporting account adequately characterizes the transaction.

1315 Investments in consolidated Crown corporations

13151 Atomic Energy of Canada Limited

**Department(s) specific:**

- 041 - Natural Resources (Department of)

13152 Canadian Broadcasting Corporation

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

13153 VIA Rail Canada Inc.

**Department(s) specific:**

- 034 - Transport (Department of)

13159 Other investments in consolidated Crown corporation

1316 Loans and advances to consolidated Crown corporations

13161 Atomic Energy of Canada Limited

**Department(s) specific:**

- 041 - Natural Resources (Department of)

13163 National Capital Commission

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 135 - Canadian Heritage (Department of)



13164 Canadian Dairy Commission

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

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

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 006 - Finance (Department of)

**132 Loans, investments and advances to other governments and organizations**

1321 Provincial and territorial governments for regional and industrial development

**Note(s):**

- **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.**

13211 Atlantic Development Board for water projects

**Department(s) specific:**

- 033 - Industry (Department of)

13212 *Atlantic Provinces Power Development Act*

**Department(s) specific:**

- 033 - Industry (Department of)

13213 Financing of special areas and highway agreements

**Department(s) specific:**

- 023 - Atlantic Canada Opportunities Agency

13214 Financing of comprehensive plan development

**Department(s) specific:**

- 023 - Atlantic Canada Opportunities Agency

13219 Other loans and advances for regional and industrial development

1322 Provincial and territorial governments for other purposes

**Note(s):**

- **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.**

13221 Federal-Provincial fiscal arrangements

**Department(s) specific:**

- 006 - Finance (Department of)

13222 Municipal development and loan boards for capital works

**Description:**Loans have been made, to provinces and municipalities, to augment or accelerate municipal capital works programs.

**Department(s) specific:**

- 006 - Finance (Department of)

13223 Winter capital projects fund

**Department(s) specific:**

- 006 - Finance (Department of)

13224 Financing of regional electrical interconnections

**Department(s) specific:**

- 041 - Natural Resources (Department of)

13225 Expansion of Agricultural Service Centres

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

13227 Provincial tax collection overpayments - T3

**Description:**To record recoverable overpayments made to the provinces from the Provincial Tax Collection Agreements as a result of an error in the accumulation of tax revenues from trusts (T3).

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

13232 Developing countries

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13233 Unamortized discounts for loans to developing countries (contra)

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13234 Development of export trade

**Description:**This account is administered by the Crown corporation Export Development Canada (EDC).

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

13235 Unamortized discounts for loans for development of export trade (contra)

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

13236 NATO for recoverable damage claims

**Department(s) specific:**

- 018 - National Defence (Department of)

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

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13242 Capital subscriptions to international banks

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13243 Loans to international organizations

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13244 Advances to international organizations and associations

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13245 Advance to Global Environmental Facility

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13246 Capital subscriptions and contributions to International Development Association

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13247 Allowance for subscriptions to international organizations (contra)

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13248 Multilateral advances to international financial institutions

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

13249 Allowance for advances to international financial institutions (contra)

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

1325 Unamortized discounts for loans, investments and advances to international organizations

13251 Unamortized discounts for loans to international organizations (contra)

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

1326 Portfolio investments

13262 Lower Churchill Development Corporation Limited

**Department(s) specific:**

- 041 - Natural Resources (Department of)

13268 Write-down for portfolio investments

13269 Other portfolio investments

1327 Other organizations

13271 Development of export trade payments made to private sector

**Description:**This account is administered by the Export Development Canada Crown corporation (EDC).

**Note(s):**

- These payments are made to the private sector only (See account 13234 for payments made to national governments).

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

13272 Unamortized discounts for loans to the private sector for development of export trade (contra)

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

13273 Payments made to the private sector related to financial assistance to the automotive sector

**Description:**This account is administered by the Export Development Canada Crown corporation (EDC).

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

**133 Other loans, investments and advances**

1331 Loans and accountable advances to employees

13311 Missions abroad (Foreign affairs working capital advances)

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)
- 056 - Treasury Board Secretariat

13312 Personnel posted abroad (Foreign affairs working capital advances)

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)
- 056 - Treasury Board Secretariat

13313 Imprest accounts, standing advances and authorized loans

**Department(s) specific:**

- 018 - National Defence (Department of)

13314 Accountable advances (temporary advances)

**Note(s):**

- 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).

13315 Standing advances to employees

**Note(s):**

- These advances may be for travel or for petty cash purposes.

13319 Other loans and advances to employees

1333 Loans to First Nations and Northern Territories

13331 First Nations in British Columbia

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

13332 Native claimants

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

13333 Indian economic development

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

13335 Inuit loan fund

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

13336 Council for Yukon Indians

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

1334 Other loans made by departments

13340 Canadian secured credit facility program

**Department(s) specific:**

- 006 - Finance (Department of)

13341 Construction of exhibition buildings

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

13343 Immigration loans for transportation and assistance

**Description:** This account serves to record the amounts pursuant to section 119 of the *Immigration Act* that authorizes the making of loans to immigrants and other such classes of persons. The total amount authorized to be outstanding at any time is \$110,000,000.

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

13345 Enterprise development loans

**Department(s) specific:**

- 033 - Industry (Department of)

13346 Hibernia development project

**Department(s) specific:**

- 041 - Natural Resources (Department of)

13347 Assistance loans made by Atlantic Canada Opportunities Agency

**Department(s) specific:**

- 023 - Atlantic Canada Opportunities Agency

13348 Nordion International Inc.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

13349 Unamortized discounts for loans made by departments (concessionary loans)

1335 Other advances and subsidies

13351 Provincial workers compensation boards

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

13352 Canadian commercial banks

**Department(s) specific:**

- 006 - Finance (Department of)

13353 Canadian Forces housing

**Department(s) specific:**

- 018 - National Defence (Department of)

13354 Confederation Bridge

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

13355 St. John Harbour Bridge

**Department(s) specific:**

- 034 - Transport (Department of)

13356 *Veterans Land Act* Fund

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

13357 Pilot training program - MILIT-AIR Inc.

**Department(s) specific:**

- 018 - National Defence (Department of)

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

1336 Loans and advances to consolidated specified purpose accounts

**Note(s):**

- **Credit side of these accounts are in 2541 series.**

13361 Interest bearing loans to employment insurance account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

13363 Advances to crop reinsurance fund

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

13364 Advances to agricultural commodities stabilization accounts

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

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

**Note(s):**

- 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.

13393 Canada student loans (direct loans)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)



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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

13395 Apprentice loans (direct loans)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

13399 Miscellaneous loans, investments and advances

**Description:** This account is only to be used where no other asset financial reporting account adequately characterizes the transaction.

**134 Allowance for valuation**

**Note(s):**

- **Not to be used by departments until the responsibility for the allowances for valuation is transferred to departments.**

1341 Allowance for valuation for loans to Crown corporations

13411 Allowance for loans to enterprise Crown corporations

**Department(s) specific:**

- 056 - Treasury Board Secretariat
- 091 - Canada Mortgage and Housing Corporation (Crown Corporation)

13412 Allowance for loans to consolidated Crown corporations

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

13493 Allowance on Canada student loans (direct loans)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

13495 Allowance on provincial tax collection overpayments - T3

**Description:**To record an allowance for recoverable overpayments made to the provinces from the Provincial Tax Collection Agreements as a result of an error in the accumulation of tax revenues from trusts (T3).

**Department(s) specific:**

- 006 - Finance (Department of)

13496 Allowance for apprentice loans

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

**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

**Department(s) specific:**

- 006 - Finance (Department of)

14212 Unamortized discounts on Canada bills

**Department(s) specific:**

- 006 - Finance (Department of)

14213 Unamortized discounts and premiums on marketable bonds

**Department(s) specific:**

- 006 - Finance (Department of)

14214 Unamortized commissions on Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

14215 Unamortized discounts and premiums on Real Return Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

14216 Unamortized discounts and premiums on foreign bonds

**Department(s) specific:**

- 006 - Finance (Department of)

1429 Other deferred charges

14299 Other deferred charges

## 15 Inventories

### 151 Regular inventories

1511 Inventories held for consumption

15110 Inventories held for consumption

**Note(s):**

- All inventories held for future program outputs and/or further processing. Inventories held for resale are to be included in the FRA group 1512.

15111 Work in Progress - Other government department (OGD)

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

1512 Inventories for resale

15120 Inventories for resale

15121 Work in progress - External

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

**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

**Department(s) specific:**

- 007 - Environment (Department of the)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 053 - Correctional Service of Canada
- 086 - Fisheries and Oceans (Department of)
- 124 - Parks Canada Agency
- 130 - Canada Revenue Agency
- 176 - Parliamentary Protective Service

16129 Other equipment (including furniture)

1613 Vehicles

16131 Ships and boats

16132 Aircraft

16133 Motor vehicles (non-military)

16134 Military vehicles

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police

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

### Note(s):

- **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.**

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

#### **Department(s) specific:**

- 007 - Environment (Department of the)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 053 - Correctional Service of Canada
- 086 - Fisheries and Oceans (Department of)
- 124 - Parks Canada Agency
- 130 - Canada Revenue Agency

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

#### **Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police

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

**Note(s):**

- **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.**

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)

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 055 - Office of the Communications Security Establishment Commissioner
- 127 - Public Works and Government Services (Department of)
- 142 - Office of Infrastructure of Canada
- 145 - Library and Archives of Canada
- 163 - Shared Services Canada
- 165 - Communications Security Establishment

16319 Other construction or work in progress

**166 Tangible capital assets under capital leases**

**Note(s):**

- **Capital lease obligations for these assets are included in 242.**

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

**Department(s) specific:**

- 007 - Environment (Department of the)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 053 - Correctional Service of Canada
- 086 - Fisheries and Oceans (Department of)
- 124 - Parks Canada Agency
- 130 - Canada Revenue Agency

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

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police

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

**Department(s) specific:**

- 007 - Environment (Department of the)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 053 - Correctional Service of Canada
- 086 - Fisheries and Oceans (Department of)
- 124 - Parks Canada Agency
- 130 - Canada Revenue Agency

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

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police

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

**Note(s):**

- **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.**

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

**Department(s) specific:**

- 097 - Receiver General

17112 Allowance for public sector funded pension assets

**Department(s) specific:**

- 097 - Receiver General



## 2 Liabilities

### 21 Current liabilities

#### 211 Accounts payable

- 2111 Accounts payable regular
- 21111 Accounts payable ongoing
- 21112 Accrued salaries and wages
- 21113 Accrued liabilities

**Note(s):**

- Accrued liabilities including payables which can be charged against the appropriation as per the PAYE policy. It excludes salary accruals that should be recorded using FRA 21112.

- 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

**Note(s):**

- Deductions include those for Supplementary Death Benefits.

- 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

**Description:**An account which records amounts owing to an OGD for the sale of goods and/or services rendered but the Interdepartmental Settlement (IS) has not been initiated. Month-end and year-end payables will be recorded using this Financial Reporting Account (FRA). It is comparable to the intercompany accounts payable in the private sector and will need to be eliminated by the Receiver General at a government-wide level for the purposes of consolidation. Its asset counterpart is the FRA 11242 Other government department (OGD) - Accounts receivable.

**Note:** This account should not be used as a suspense account for IS processing. Please refer to FRA 21615 for this purpose.

**Note(s):**

- [Reference: Financial Information Strategy Accounting Manual](#)
- "I" indicator to be used with this account except for opening balance.

21134 Goods and services tax (GST) (including harmonized sales tax - HST) payable to Canada Revenue Agency (CRA)

**Note(s):**

- GST payable to CCRA will be recorded in these accounts by departments.

21135 Interdepartmental settlement (IS) debits in transit to the Receiver General (for debtor initiated IS)

**Note(s):**

- "I" indicator to be used with this account except for opening balance.

21136 Quebec sales tax (QST) payable to government departments

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

2114 Notes payable

21141 Notes payable to International Development Association

**Department(s) specific:**

- 006 - Finance (Department of)

21142 Notes payable to development banks

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)

21143 Notes payable to international financial institutions

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)

21149 Notes payable to other international organizations and banks

**Department(s) specific:**

- 006 - Finance (Department of)

2115 Other accounts payable

21151 Provincial sales tax, excluding harmonized sales tax (HST)

21152 Consolidated Crown corporations and other entities

**Department(s) specific:**

- 097 - Receiver General

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)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

21156 Account payable to other levels of government (contra asset)

**Department(s) specific:**

- 006 - Finance (Department of)

21157 Revaluation of foreign currency forward contract

**Department(s) specific:**

- 006 - Finance (Department of)

21159 Other accounts payable

**Description:** This account is only to be used where no other liability financial reporting account adequately characterizes the transaction.

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

**Department(s) specific:**

- **122 - Canada Revenue Agency - (Administered Activities)**

21161 Personal and non-residents tax payable account

**Description:** Represents amounts payable by Canada Revenue Agency (CRA) to taxpayers for personal income tax, trust income tax, source deductions and non-resident taxes. It includes amounts payable as a result of tax assessed and amounts payable estimated by CRA which have not yet been assessed.

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

21162 Corporate income taxes payable

**Description:** Represents amounts payable by CRA to taxpayers for corporate income tax. It includes amounts payable as a result of tax assessed and amounts payable estimated by CRA which have not yet been assessed.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

21163 Goods and services tax (GST)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

21164 Accounts payable provincial sales tax

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

21165 Accounts payable Nova Scotia Worker Compensation

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

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

**Description:**Represents amounts payable by the Canada Revenue Agency (CRA) to the Ministry of Revenue Québec (MRQ) for taxes withheld at source by CRA from employees living in Québec but working outside Québec. It also includes amounts due to CRA from MRQ for taxes withheld at source by MRQ from employees living outside Québec but working in Québec. This account also includes the amount payable by CRA to MRQ for goods and services tax (GST) refund/rebate cheques issued by MRQ that have not been cashed by the taxpayer as CRA refunds MRQ only when the cheques were cashed by the taxpayer.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

21167 Accounts payable to provinces - Other taxes

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

21169 Other tax revenues payable

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

2117 Accounts payable - Tax revenue - Interdepartmental allocations

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

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

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

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

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

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

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

**Description:** Under the Federal-Provincial Fiscal Arrangements Act, the Government of Canada is empowered to enter into agreements with provincial and territorial governments, to collect income taxes on their behalf, and to make payments to them with respect to such taxes. The Government of Canada entered into agreements with provinces and territories (excluding Quebec) to collect individual and corporation income tax through Canada Revenue Agency (CRA). In turn, CRA transfers this money to the Department of Finance who will make the payment to the provinces and territories in equal monthly instalments. This account is used by CRA to pay to the Department of Finance the individual income tax collected. The Financial Reporting Account (FRA) 21177 is used for the corporate tax collected.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

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

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

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

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

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

**Description:** Under the *Federal-Provincial Fiscal Arrangements Act*, the Government of Canada is empowered to enter into agreements with provincial and territorial governments to collect income taxes on their behalf and to make payments to them with respect to such taxes. The Government of Canada entered into agreements with provinces and territories (excluding Quebec) to collect individual and corporation income tax through Canada Revenue Agency (CRA). In turn CRA transfers this money to the Department of Finance who will make the payment to the provinces and territories in equal monthly instalments. This account is used by CRA to pay to the Department of Finance the corporate income tax collected. The Financial Reporting Account (FRA) 21174 is used for the individual tax collected.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

21179 Other Payables

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

**212 Interest and Matured Debt**

2121 Matured Debt

21211 Marketable Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

21212 Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

21213 Treasury Bills

**Department(s) specific:**

- 006 - Finance (Department of)

21214 Matured Debt in Foreign Currencies

**Department(s) specific:**

- 006 - Finance (Department of)

2122 Interest Due on Unmatured Debt

21221 Interest Due

**Department(s) specific:**

- 006 - Finance (Department of)

21222 Compound Interest on Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

21223 Interest Due on Coupons

**Department(s) specific:**

- 006 - Finance (Department of)

2123 Interest Accrued on Unmatured Debt

21231 Interest Accrued on Marketable Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

21232 Interest Accrued on Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

21234 Interest Accrued on Unmatured Debt in Foreign Funds

**Department(s) specific:**

- 006 - Finance (Department of)

21235 Interest Accrued on Other Liabilities

**Department(s) specific:**

- 006 - Finance (Department of)

21236 Interest Accrued for Promissory Notes

**Department(s) specific:**

- 006 - Finance (Department of)

21237 Interest Accrued for Medical Equipment Trust

**Department(s) specific:**

- 006 - Finance (Department of)

**213 Current Portion of Long-Term Debt**

2131 Unmatured Debt in Canadian Currency

21311 Marketable Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

21312 Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

21313 Treasury Bills

**Department(s) specific:**

- 006 - Finance (Department of)

2132 Unmatured Debt in Foreign Currency

21321 Marketable Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

**214 Allowances**

2141 Allowance for Employee Benefits

**Note(s):**

- **Accounting requirements to be done by departments unless otherwise specified for an individual account.**

21410 Allowance for Maternity/Parental Leave

**Department(s) specific:**

- 097 - Receiver General

21411 Allowance for Vacation Pay

21412 Allowance for Termination Benefits - Work Force Adjustment

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 097 - Receiver General

21419 Allowance for Sick Leave Benefit Plan - Departments

**Department(s) specific:**

- 130 - Canada Revenue Agency

2142 Allowance for Borrowings of Crown Corporations

21421 Total Borrowings of Agent Enterprise Crown Corporations

**Department(s) specific:**

- 006 - Finance (Department of)
- 097 - Receiver General

21422 Borrowings of Agent Enterprise Crown Corporations Expected to be Repaid

**Department(s) specific:**

- 097 - Receiver General

21423 Total Borrowings of Consolidated Crown Corporations

**Department(s) specific:**

- 097 - Receiver General



## 21424 Borrowings of Consolidated Crown Corporations Expected to be Repaid

### **Department(s) specific:**

- 097 - Receiver General

## 2143 Other Allowances

### 21431 Allowance for Accrued Items

### 21432 Allowance for Loan Guarantees

### **Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)
- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)
- 014 - Employment and Social Development (Department of)
- 023 - Atlantic Canada Opportunities Agency
- 033 - Industry (Department of)
- 042 - Indian Affairs and Northern Development (Department of)
- 097 - Receiver General
- 123 - Export Development Canada (Crown Corporation)

### 21433 Allowance for claims and pending and threatened litigations

**Description:**This account is used to record an allowance for contingent liabilities related to claims and pending and threatened litigation only.

### 2144 Allowances for Other Valuation Amounts

### **Department(s) specific:**

- **097 - Receiver General**

### 21441 Income Tax Refunds

### **Department(s) specific:**

- 097 - Receiver General

### 21442 Petroleum Industry Refunds

### **Department(s) specific:**

- 097 - Receiver General

### 21443 Harmonized Sales Tax (HST) Payable to Provinces

### **Department(s) specific:**

- 097 - Receiver General

## **215 Other Current Liabilities**

### 2151 Deferred Revenues

### 21510 Deferred Revenues

### 21511 Lease Inducement

**Description:**Lease inducements are incentives offered by a lessor for a lessee to enter into a lease. The incentive may include an up-front cash payment to the lessee, a rent free period or a contribution to certain lessee costs such as leasehold improvements or relocation costs.

## **216 Suspense Accounts**

## 2161 General Suspense Accounts

### 21611 General Suspense Accounts

**Description:**The general suspense account is to be used by departments to temporarily record the receipt of money received from a third party (i.e., parties outside the Government of Canada accounting entity) for which there is not enough information available, to post the transaction to the proper account. The remitter must be contacted immediately to identify the intended purpose for which the funds were provided. Amounts in suspense accounts are to be cleared to the appropriate accounts as soon as information relevant to their ultimate disposition becomes available. At year end the balance remaining in the general suspense account is to only represent transactions for which the appropriate accounting remains uncertain.

### 21612 Intradepartmental Clearing Account

**Description:**This account is to be used to report transactions between separate authorities within a department (including those involving revolving funds). **The total amounts of the debits and credits coded to this account are to zero out each month within each department.**

### 21613 Garnisheed Salaries

### 21614 Family Orders

### 21615 Undistributed/Unmatched IS Suspense

**Description:**This account includes all interdepartmental settlement (IS) transactions payments (payables) and receipts (receivables) for which the ultimate accounting is not known at the time the IS is received and recorded in a Departmental Financial Management System (DFMS). This account is to be used by departments to temporarily record the receipt of an IS until the correct accounting is determined and the final accounting processed. **The items in this account should be cleared on an on-going basis.** Authority code B420 is to be used with this FRA.

#### **Note(s):**

- The balance in this account **must** be zero at year-end.
- "I" indicator only is to be used with this account.

### 2162 Special Suspense Accounts

#### 21621 Other Government Department (OGD) Suspense

**Description:****Note:** Under no circumstances can the balance of this FRA be transferred to the next fiscal year. The balance at year end must be brought to zero. (Reference: Appendix 12 of chapter 14 of the [Receiver General Manual](#))

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

#### 21623 Unclaimed Cheque Suspense

#### 21624 Interdepartmental Settlement Suspense

##### **Department(s) specific:**

- 097 - Receiver General

#### 21625 Contributed Capital Suspense

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

**Description:**The account is used for interdepartmental settlement (IS) transactions which involve the transfer of an original external transaction from one Department (Dept) to another Dept. This account is needed because all transactions processed through the Standard Payment System (SPS) as an IS are required to be identified with the "I" indicator.

## 21627 Suspense for Proceeds from Asset Sales

**Note(s):**

- Account required by some cluster groups for systems purposes.

## 22 Pension Accounts

### 221 Canada Pension Plan (CPP)

#### 2211 Canada Pension Plan Account

#### 22110 Canada Pension Plan Account - Cumulative Funds under Administration

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

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

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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

#### 22123 Investments of the Government of Canada

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

#### 2213 Canada Pension Plan (CPP) Short Term Investments Held

#### 22130 Canada Pension Plan - Short Term Investments Held

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

## 222 Public Sector Pensions

**Note(s):**

- **Additional information for the pension accounts is in the class objects.**

#### 2221 Public Service Pensions

22211 Public Service Superannuation Account

**Department(s) specific:**

- 087 - Public Service Superannuation

22212 Public Service Superannuation Investment Fund

**Department(s) specific:**

- 087 - Public Service Superannuation

22213 Public Service Pension Fund

**Department(s) specific:**

- 087 - Public Service Superannuation

2222 Canadian Forces Pensions

22221 Canadian Forces Superannuation Account

**Department(s) specific:**

- 018 - National Defence (Department of)

22222 Canadian Forces Superannuation Investment Fund

**Department(s) specific:**

- 018 - National Defence (Department of)

22223 Canadian Forces Pension Fund

**Department(s) specific:**

- 018 - National Defence (Department of)

22224 Reserve Force Pension Fund

**Department(s) specific:**

- 018 - National Defence (Department of)

2223 Royal Canadian Mounted Police (RCMP) Pensions

22231 Royal Canadian Mounted Police (RCMP) Superannuation Account

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

22232 Royal Canadian Mounted Police (RCMP) Superannuation Investment Fund

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

22233 Royal Canadian Mounted Police (RCMP) Pension Fund

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

2224 Members of Parliament Retiring Allowances Accounts

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

**Department(s) specific:**

- 067 - House of Commons

22242 Senators Retiring Allowances Accounts

**Department(s) specific:**

- 009 - Senate

2225 Members of Parliament Retirement Compensation Arrangements (RCA) Account

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

**Department(s) specific:**

- 067 - House of Commons

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

**Department(s) specific:**

- 067 - House of Commons

22255 Retirement Compensation Arrangements (RCA) Account - Senate

**Department(s) specific:**

- 009 - Senate

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

**Department(s) specific:**

- 009 - Senate

**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

**Department(s) specific:**

- 087 - Public Service Superannuation

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

**Department(s) specific:**

- 087 - Public Service Superannuation

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

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

**Department(s) specific:**

- 018 - National Defence (Department of)

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

**Department(s) specific:**

- 018 - National Defence (Department of)

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

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

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

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

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

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

**Department(s) specific:**

- 087 - Public Service Superannuation

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

**Department(s) specific:**

- 087 - Public Service Superannuation

**224 Other Public Sector Pension Accounts**

2241 Supplementary Retirements Benefit Account (SRBA)

22412 Supplementary Retirements Benefit Account (SRBA) - Judges

**Department(s) specific:**

- 013 - Justice (Department of)
- 051 - Office of the Commissioner for Federal Judicial Affairs
- 080 - Registrar of the Supreme Court of Canada
- 087 - Public Service Superannuation

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

**Department(s) specific:**

- 087 - Public Service Superannuation
- 135 - Canadian Heritage (Department of)

22414 Supplementary Retirements Benefit Account (SRBA) - Diplomatic DSSSA

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 087 - Public Service Superannuation

22415 Supplementary Retirements Benefit Account (SRBA) - Parliament

**Department(s) specific:**

- 067 - House of Commons
- 087 - Public Service Superannuation

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

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police
- 087 - Public Service Superannuation

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

**Department(s) specific:**

- 018 - National Defence (Department of)
- 087 - Public Service Superannuation

2242 Pension Liabilities Under Other Superannuation Acts

22422 *Judges Act* - Pension Liability

**Department(s) specific:**

- 056 - Treasury Board Secretariat

22423 *Lieutenant Governors Superannuation Act* - Pension Liability

**Department(s) specific:**

- 056 - Treasury Board Secretariat

22424 *Diplomatic Services Superannuation Act* - Pension Liability

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

22427 *Defence Services Pension Continuation Act* - Pension Liability

**Department(s) specific:**

- 056 - Treasury Board Secretariat

22429 Other Pension Liabilities

**Department(s) specific:**

- 056 - Treasury Board Secretariat

**225 Allowance for Pension Adjustments**

**Note(s):**

- **Details for these accounts are in the Authority code.**

2251 Allowance for Pension Adjustments General Accounts

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat



22516 Public Service Pension Fund - Allowance for Pension Adjustments

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

22519 Reserve Force Pension Fund - Allowance for Pension Adjustments

**Department(s) specific:**

- 056 - Treasury Board Secretariat
- 097 - Receiver General

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

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

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

**Department(s) specific:**

- 056 - Treasury Board Secretariat

2254 Allowance for Pension Adjustments - Other Accounts

22549 Other Pension Accounts-Allowance for Pension Adjustments

**Department(s) specific:**

- 056 - Treasury Board Secretariat

2255 Consolidated Crown Corporations' Pension Liabilities

22551 Consolidated Crown Corporations' Funded Pension Liabilities

**Department(s) specific:**

- 097 - Receiver General

22552 Consolidated Crown corporations' Unfunded Pension Liabilities

**Department(s) specific:**

- 097 - Receiver General

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

2261 Insurance Accounts

22611 Civil Service Insurance Fund

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

22612 Veterans Insurance Fund

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

22613 Insurance Company Liquidation Accounts

**Department(s) specific:**

- 011 - Office of the Superintendent of Financial Institutions

22614 Returned Soldiers Insurance Fund

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

22618 Insurance Company Liquidation Contra Account

**Department(s) specific:**

- 011 - Office of the Superintendent of Financial Institutions

22619 Other Insurance Accounts

2262 Death Benefit Accounts

22621 Public Service Death Benefit Account

**Department(s) specific:**

- 087 - Public Service Superannuation

22622 Regular Forces Death Benefit Account

**Department(s) specific:**

- 018 - National Defence (Department of)

22629 Other Death Benefit Accounts

2263 Other Pension Accounts

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

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

22632 Locally Engaged Contributory Pension Account

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 056 - Treasury Board Secretariat

22633 Annuity Agent Pension Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

22639 Other Pension Accounts

**227 Other Employee Future Benefits**

**Description:**Other Employee Future Benefits are earned by active employees and expected to be provided to them when they are no longer providing active service either on a temporary or permanent basis. Other Employee Future Benefits include the following benefits: Other Retirement benefits and Post-employment benefits.

**Department(s) specific:**

- **097 - Receiver General**

2271 Other Retirement Benefits

**Description:**Other Retirement Benefits are benefits, other than pension benefits, which the government is expected to provide after retirement to employees and their beneficiaries. These benefits include health care and dental benefits, provided to employees after retirement.

**Department(s) specific:**

- **097 - Receiver General**

22711 Health Care Plan Liability

**Department(s) specific:**

- 097 - Receiver General

22712 Dental Plan Liability

**Department(s) specific:**

- 097 - Receiver General

2272 Post-Employment Benefits and Compensated Absences

**Description:**Post-employment benefits are expected to be provided after employment but before retirement to employees and their beneficiaries. These benefits include termination benefits, workers' compensation, veteran's benefits and sick leave.

**Department(s) specific:**

- **097 - Receiver General**

22721 Severance Benefits Liability

**Department(s) specific:**

- 097 - Receiver General

22722 Workers' Compensation Liability

**Department(s) specific:**

- 097 - Receiver General

22725 Veterans' Benefits Liability

**Department(s) specific:**

- 097 - Receiver General

22726 RCMP Benefits Liability

**Department(s) specific:**

- 097 - Receiver General

22727 Sick Leave Benefit Plan Liability

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 097 - Receiver General

2273 Consolidated Crown corporations' other employee future benefit liabilities

22731 Consolidated Crown Corporations' Other Employee Future Benefit Liabilities

**Department(s) specific:**

- 097 - Receiver General

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

### **231 Government Annuities Account**

2311 Government Annuities Account

23110 Government Annuities Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

23111 Allowance for adjustments - Government Annuities Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

### **232 Deposit and Trust Accounts**

**Note(s):**

- **Details for these accounts are in the Authority code.**

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

**Department(s) specific:**

- 006 - Finance (Department of)

23217 Canadian Dairy Commission Account

**Department(s) specific:**

- 134 - Canadian Dairy Commission

23218 Canada Development Investment Corporation Holdback

**Department(s) specific:**

- 006 - Finance (Department of)

23219 Other Consolidated Crown Corporation Deposit Accounts

2322 Trust Accounts

23221 Indian Band Funds

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

23222 Indian Savings Accounts

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

23223 Other Trust Accounts

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

23225 Indian Estates Account

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

23226 Indian Moneys Suspense Account

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

23229 Consolidated Crown Corporation Trust Accounts

**Department(s) specific:**

- 006 - Finance (Department of)

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**

**Note(s):**

- **Last digit in the account numbers identifies the relevant calendar year.**

2331 Provincial Tax Collection Agreements Accounts - Personal Income Taxes  
23310 Personal Income Taxes - Calendar Year 2010

**Department(s) specific:**

- 006 - Finance (Department of)

23311 Personal Income Taxes - Calendar Year 2011

**Department(s) specific:**

- 006 - Finance (Department of)

23312 Personal Income Taxes - Calendar Year 2012

**Department(s) specific:**

- 006 - Finance (Department of)

23313 Personal Income Taxes - Calendar Year 2013

**Department(s) specific:**

- 006 - Finance (Department of)

23314 Personal Income Taxes - Calendar Year 2014

**Department(s) specific:**

- 006 - Finance (Department of)

23315 Personal Income Taxes - Calendar Year 2015

**Department(s) specific:**

- 006 - Finance (Department of)

23316 Personal Income Taxes - Calendar Year 2016

**Department(s) specific:**

- 006 - Finance (Department of)

23317 Personal Income Taxes - Calendar Year 2017

**Department(s) specific:**

- 006 - Finance (Department of)

23318 Personal Income Taxes - Calendar Year 2018

**Department(s) specific:**

- 006 - Finance (Department of)

23319 Personal Income Taxes - Calendar Year 2019

**Department(s) specific:**

- 006 - Finance (Department of)

2332 Provincial Tax Collection Agreements Accounts - Corporate Income Taxes

23320 Corporate Income Taxes - Calendar Year 2010

**Department(s) specific:**

- 006 - Finance (Department of)

23321 Corporate Income Taxes - Calendar Year 2011

**Department(s) specific:**

- 006 - Finance (Department of)

23322 Corporate Income Taxes - Calendar Year 2012

**Department(s) specific:**

- 006 - Finance (Department of)

23323 Corporate Income Taxes - Calendar Year 2013

**Department(s) specific:**

- 006 - Finance (Department of)

23324 Corporate Income Taxes - Calendar Year 2014

**Department(s) specific:**

- 006 - Finance (Department of)

23325 Corporate Income Taxes - Calendar Year 2015

**Department(s) specific:**

- 006 - Finance (Department of)

23326 Corporate Income Taxes - Calendar Year 2016

**Department(s) specific:**

- 006 - Finance (Department of)

23327 Corporate Income Taxes - Calendar Year 2017

**Department(s) specific:**

- 006 - Finance (Department of)

23328 Corporate Income Taxes - Calendar Year 2018

**Department(s) specific:**

- 006 - Finance (Department of)

23329 Corporate Income Taxes - Calendar Year 2019

**Department(s) specific:**

- 006 - Finance (Department of)



2333 Provincial Tax Collection Agreements Accounts - Harmonized Sales Taxes

23330 Harmonized Sales Tax - Calendar Year 2010

**Department(s) specific:**

- 006 - Finance (Department of)

23331 Harmonized Sales Tax - Calendar Year 2011

**Department(s) specific:**

- 006 - Finance (Department of)

23332 Harmonized Sales Tax - Calendar Year 2012

**Department(s) specific:**

- 006 - Finance (Department of)

23333 Harmonized Sales Tax - Calendar Year 2013

**Department(s) specific:**

- 006 - Finance (Department of)

23334 Harmonized Sales Tax - Calendar Year 2014

**Department(s) specific:**

- 006 - Finance (Department of)

23335 Harmonized Sales Tax - Calendar Year 2015

**Department(s) specific:**

- 006 - Finance (Department of)

23336 Harmonized Sales Tax - Calendar Year 2016

**Department(s) specific:**

- 006 - Finance (Department of)

23337 Harmonized Sales Tax - Calendar Year 2017

**Department(s) specific:**

- 006 - Finance (Department of)

23338 Harmonized Sales Tax - Calendar Year 2018

**Department(s) specific:**

- 006 - Finance (Department of)

23339 Harmonized Sales Tax - Calendar Year 2019

**Department(s) specific:**

- 006 - Finance (Department of)

2334 First Nations Tax Agreement Accounts

23340 Excise Taxes - Calendar Year 2010

**Department(s) specific:**

- 006 - Finance (Department of)

23341 Excise Taxes - Calendar Year 2011

**Department(s) specific:**

- 006 - Finance (Department of)

23342 Excise Taxes - Calendar Year 2012

**Department(s) specific:**

- 006 - Finance (Department of)

23343 Excise Taxes - Calendar Year 2013

**Department(s) specific:**

- 006 - Finance (Department of)

23344 Excise Taxes - Calendar Year 2014

**Department(s) specific:**

- 006 - Finance (Department of)

23345 Excise Taxes - Calendar Year 2015

**Department(s) specific:**

- 006 - Finance (Department of)

23346 Excise Taxes - Calendar Year 2016

**Department(s) specific:**

- 006 - Finance (Department of)

23347 Excise Taxes - Calendar Year 2017

**Department(s) specific:**

- 006 - Finance (Department of)

23348 Excise Taxes - Calendar Year 2018

**Department(s) specific:**

- 006 - Finance (Department of)

23349 Excise Taxes - Calendar Year 2019

**Department(s) specific:**

- 006 - Finance (Department of)

2335 First Nation Goods and Services Tax (FNGST)

### 23350 First Nation Goods and Services Tax - Calendar Year 2010

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003*.

**Department(s) specific:**

- 006 - Finance (Department of)

### 23351 First Nation Goods and Services Tax - Calendar Year 2011

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003*.

**Department(s) specific:**

- 006 - Finance (Department of)

### 23352 First Nation Goods and Services Tax - Calendar Year 2012

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003*.

**Department(s) specific:**

- 006 - Finance (Department of)

### 23353 First Nation Goods and Services Tax - Calendar Year 2013

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003*.

**Department(s) specific:**

- 006 - Finance (Department of)

### 23354 First Nation Goods and Services Tax - Calendar Year 2014

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the

*Budget Implementation Act, 2003.*

**Department(s) specific:**

- 006 - Finance (Department of)

23355 First Nation Goods and Services Tax - Calendar Year 2015

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003.*

**Department(s) specific:**

- 006 - Finance (Department of)

23356 First Nation Goods and Services Tax - Calendar Year 2016

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003.*

**Department(s) specific:**

- 006 - Finance (Department of)

23357 First Nation Goods and Services Tax - Calendar Year 2017

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003.*

**Department(s) specific:**

- 006 - Finance (Department of)

23358 First Nation Goods and Services Tax - Calendar Year 2018

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003.*

**Department(s) specific:**

- 006 - Finance (Department of)

### 23359 First Nation Goods and Services Tax - Calendar Year 2019

**Description:**The tax attributable to a first nation comes from an administration agreement in respect of a first nation law of a particular first nation. It provides for payments by the Government of Canada to the particular first nation in respect of that law based on an estimate for each calendar year of a total of amounts defined in section 5 (1)(a) of the *Budget Implementation Act, 2003*.

**Department(s) specific:**

- 006 - Finance (Department of)

### 2336 Provincial Tax Collection Agreements Accounts – Excise Duties and Taxes

### 23360 Coordinated Cannabis Taxation Agreements – Fiscal Year 2019-2020

**Department(s) specific:**

- 006 - Finance (Department of)

### 23369 Coordinated Cannabis Taxation Agreements – Fiscal Year 2018-2019

**Department(s) specific:**

- 006 - Finance (Department of)

## 234 Other

### 2341 Major Accounts

### 23411 Payments in regard to Indian Land Claims

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

### 23413 Net Income Stabilization Account

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

### 23414 National Defence - Foreign Governments

**Description:**This account is used by National Defense to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

**Department(s) specific:**

- 018 - National Defence (Department of)

### 23415 Communications Security Establishment - Foreign Governments

**Description:**This account is used by Communications Security Establishment to record funds received from foreign governments, to cover expenditures to be made on their behalf, in accordance with the provisions of agreements with the Government of Canada.

**Department(s) specific:**

- 165 - Communications Security Establishment

23418 Funds on Deposit for Military Purchases

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 097 - Receiver General

2343 Consolidated Crown Corporations

23431 Telefilm Canada - Advance Account

**Department(s) specific:**

- 037 - Telefilm Canada

23439 Other Consolidated Crown Corporations

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 088 - Public Safety and Emergency Preparedness (Department of)

24114 Liability for settled claims

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)

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

### **Department(s) specific:**

- 018 - National Defence (Department of)

## **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

### **Department(s) specific:**

- 007 - Environment (Department of the)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 053 - Correctional Service of Canada
- 086 - Fisheries and Oceans (Department of)
- 124 - Parks Canada Agency
- 130 - Canada Revenue Agency

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

### **Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police

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)

### **Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 055 - Office of the Communications Security Establishment Commissioner
- 127 - Public Works and Government Services (Department of)
- 142 - Office of Infrastructure of Canada

- 145 - Library and Archives of Canada
- 163 - Shared Services Canada
- 165 - Communications Security Establishment

## **25 Unmatured Debt**

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

2511 Marketable Bonds

25111 Marketable Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

25112 Real Return Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

2512 Canada Savings Bonds

25121 Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

2513 Treasury Bills

25130 Treasury Bills

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

2515 Other Unmatured Debt in Canadian Currency

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

**Department(s) specific:**

- 006 - Finance (Department of)

25152 Medical Equipment Trust for Health Care

**Department(s) specific:**

- 006 - Finance (Department of)

25159 Other Unmatured Debt

**Department(s) specific:**

- 006 - Finance (Department of)



2516 Government Holdings of Unmatured Debt (CONTRA)

25160 Government Holdings of Unmatured Debt

**Department(s) specific:**

- 006 - Finance (Department of)

**252 Unmatured Debt in Foreign Currency**

2521 Marketable Bonds

25211 Marketable Bonds Payable in U.S. Dollars

**Department(s) specific:**

- 006 - Finance (Department of)

25212 Marketable Bonds Payable in Japanese Yen

**Department(s) specific:**

- 006 - Finance (Department of)

25213 Marketable Bonds Payable in Euro

**Department(s) specific:**

- 006 - Finance (Department of)

2522 Canada Bills

25220 Canada Bills

**Department(s) specific:**

- 006 - Finance (Department of)

2523 Canada Notes

25230 Canada Notes

**Department(s) specific:**

- 006 - Finance (Department of)

2524 Currency Swap Transactions

25241 Net Cross - currency SWAPs revaluation

**Department(s) specific:**

- 006 - Finance (Department of)

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

25281 Government's Holdings of Unmatured Debt

**Department(s) specific:**

- 006 - Finance (Department of)

25282 Securities Held for the Retirement of Unmatured Debt

**Department(s) specific:**

- 006 - Finance (Department of)

2529 Other Unmatured Debt in Foreign Currency

25291 Medium Term Notes

**Department(s) specific:**

- 006 - Finance (Department of)

**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

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 097 - Receiver General

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

2541 Loans or Advances of Specified Purpose Accounts

**Note(s):**

- **Debit side of these accounts are in 1336.**

25411 Loans of Employment Insurance Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

25412 Advances of Crop Re-Insurance Fund

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

25413 Advances to Agricultural Commodities Stabilization Account

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

## 3 Equity/Deficit

### 31 Accumulated Deficit, Including Restricted Net Asset

#### 312 Restricted Net Asset Accounts

**Note(s):**

- **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.**

3121 Major Consolidated Specific Purpose Accounts

31211 Employment Insurance Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

31213 Crop Re-Insurance Fund

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

31214 Agricultural Commodities Stabilization Accounts

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

31215 Employment Insurance Operating Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

3122 Insurance and Endowment Accounts

31221 Oil Pollution Fund

**Department(s) specific:**

- 034 - Transport (Department of)

31222 Other Insurance Accounts

31224 Endowment Accounts

3123 Other Consolidated Specified Purpose Accounts

31231 Environmental Research Funds

**Department(s) specific:**

- 041 - Natural Resources (Department of)
- 042 - Indian Affairs and Northern Development (Department of)

31233 Canadian Commercial Bank and Northland Bank

**Department(s) specific:**

- 006 - Finance (Department of)

31234 Seized Property Proceeds Account

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

31235 Earmarked Fees and Levies

31236 New Parks and Historic Sites Account

**Department(s) specific:**

- 124 - Parks Canada Agency

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

**Department(s) specific:**

- 097 - Receiver General

3132 Accumulated Deficit or Earned Surplus of Consolidated Crown Corporations and Other Entities

31320 Details as required

**Department(s) specific:**

- 097 - Receiver General

**314 Other Comprehensive Income**

3141 Other Comprehensive Income

31411 Gain or loss on an available - for - sale financial assets

**Department(s) specific:**

- 097 - Receiver General

31412 Gain or loss on hedges of unrealized foreign currency translation loss and gains

**Department(s) specific:**

- 097 - Receiver General

31413 Actuarial gains or losses of pensions and other employee future benefits

**Department(s) specific:**

- 097 - Receiver General

**32 Departmental Net Asset (Liabilities)**

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

32DD Departmental net asset (liabilities)

### 32DDD Departmental net asset (liabilities)

**Description:**This account represents the net taxpayer investment. The opening balance in this account is the result of the rollover of the closing balances in the Financial Reporting Accounts (FRA) for revenues, expenses, Control Accounts (6xDDD), 35DDD, 36DDD and 37DDD from previous years. **There will be no current year entries in this account.** The "DDD" in 32DDD is to be replaced by the department number.

#### Note(s):

- Chapter 3 "Departments and Numbers" of the government-wide chart of accounts.

## 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

**Description:**This account is used by a department only after obtaining authorization from the Receiver General (Central and Public Accounts Reporting Directorate). Once authorized, the account will only be validated in the Central Financial Management Reporting System (CFMRS) for the current fiscal year. Following the end of each fiscal year, the net balance from this account is converted into the new year opening balance for the departmental equity account (32DDD). **In the new fiscal year, the account will be deactivated in CFMRS.** The account is used where the Government reorganizes by transferring, consolidating, splitting, terminating or creating a new department or agency and facilitates the recording of the accounting effects (assets, liabilities and equity attributable to the operations or functions transferred) from a transfer out department to one or more transfer in departments. Additional information regarding the accounting for the effects of a government restructuring is available in the Receiver General Manual (RGM) Chapter 10, subsection 10.9.1. The legal basis for a reorganization or transfer of duties is generally by Order in Council on authority of the *Public Service Rearrangement and Transfer of Duties Act* or through the passage of legislation in the form of a specific Government Organization Act.

#### Note(s):

- Receiver General Year End Timetable and Procedures
- Chapter 3 "Departments and Numbers" of the government-wide chart of accounts.

## 36 Retroactive Adjustment

### 36D Retroactive adjustment

36DD Retroactive adjustment

**36DDD Retroactive adjustment**

**Description:**This account is used by a department only after obtaining authorization from the Receiver General (Central and Public Account Reporting Directorate). Once authorized, the account will only be validated in the Central Financial Management Reporting System (CFMRS) for the current fiscal year. Following the end of each fiscal year, the net balance from this account is converted into the new year opening balance for the departmental equity account (32DDD). **In the new fiscal year, the account will be deactivated in CFMRS.** The account is used by departments to process a retroactive adjustment where, after a detailed examination of the circumstances (including appropriation and authority implications, the application of TBAS 2.2 - Materiality), the department has judged that its financial statements for prior fiscal year(s) can no longer be considered to have been reliable due to the implementation of a change in accounting policy or the discovery of a material error or omission relating to a prior fiscal year. Refer to the Receiver General Information Notice (RGIN) 2007-001, Request for Retroactive Adjustments, for additional details.

**Note(s):**

- Receiver General Year End Timetable and Procedures
- Chapter 3 "Departments and Numbers" of the government-wide chart of accounts.

**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**

**Description:**This account may be used only after obtaining authorization from the Receiver General (Central and Public Accounts Reporting Directorate). Once authorized, the account will be validated in the Central Financial Management Reporting System (CFMRS) for the current fiscal year only. Following the end of each fiscal year, the net balance from this account is converted into the new year opening balance for the departmental equity account (32DDD). In the new fiscal year, the account will be deactivated in CFMRS. The account is used to record the transfer of capital assets between departments. The transferring and receiving departments should credit or debit this account with the net book value of the asset. To avoid any effect on government reporting, departments should coordinate their accounting entries to ensure that they occur in the same period. Additional information regarding the accounting is available in the Receiver General Manual (RGM) Chapter 10, 14 and in the guidance on Interdepartmental Transfers - Capital Assets.

**Note(s):**

- Receiver General Year End Timetable and Procedures
- [Interdepartmental Transfers - Capital Assets: A Supplement to the Financial Information Strategy \(FIS\) Manual](#)

## **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

#### **Description:**

This account may be used only after obtaining authorization from the Receiver General (Central and Public Accounts Reporting Directorate). Once authorized, the account will be validated in the Central Financial Management Reporting System (CFMRS) for the current fiscal year only. Following the end of each fiscal year, the net balance from this account is converted into the new year opening balance for the departmental equity account (32DDD). In the new fiscal year, the account will be deactivated in CFMRS. The account is used to record the transfer of accounts receivable - transition payment to department 079. The transferring department and department 079 should credit or debit this account with the value of the accounts receivable. To avoid any effect on government reporting, departments must coordinate their accounting entries to ensure that they occur in the same period. Additional information regarding the accounting is available in Chapter 10 of the Receiver General Manual (RGM).

#### **Note(s):**

- Receiver General Year End Timetable and Procedures
- [Interdepartmental Transfers - Capital Assets: A Supplement to the Financial Information Strategy \(FIS\) Manual](#)

## 4 Revenue

### 41 Tax Revenue

#### 411 Income Tax Revenue

4111 Personal Income Tax

41111 Gross Source Deductions Received

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41112 Gross Collections Received from Other Sources (excluding Interest and Penalties)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41113 Total Income Tax Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41114 Refunds

**Note(s):**

- Excludes amounts that are offset as payables for student loans repayments, garnisheed amounts, and CPP or EI refunds.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41115 Transfers to Employment Insurance (EI) Account

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41116 Transfers to Canada Pension Plan (CPP) Account

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41117 Transfers to Provinces

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41118 Estimated Accrued Revenue (from Source Deductions and Installments)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)



41119 Transfer of Old Age Security Recovery

**Description:** This account is to record the estimated recovery of Old Age Security payments (clawback) by Canada Revenue Agency.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

4112 Corporate Income Tax

41121 Gross Collections (excluding Interest and Penalties)

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41122 Refunds

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41123 Transfers to Provinces

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41124 Total Corporate Income Tax Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41126 Significant Tax Refunds to Certain Industries

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41128 Estimated Revenue Accrued from Instalments

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

4113 Non-Resident Income Taxes

41131 Non-Resident Tax - Gross Tax Received

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41132 Non-Resident Tax - Refunds

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41134 Non-Resident Tax Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41138 Non-Resident Tax Estimated Revenue

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

4118 Other Income Taxes

41181 Other Income Taxes - Estimated Revenue Accrued

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41182 Other Income Taxes - Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

4119 Miscellaneous Income Taxes

41191 Miscellaneous Income Tax - Gross Collections

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41192 Miscellaneous Income Tax - Refunds

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

**412 Employment Insurance Contribution Premiums**

4121 Employment Insurance Contribution Premiums

41210 Employment Insurance Contribution Premiums

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

**413 Excise Taxes**

4131 Goods and Services Tax (GST) Including the Harmonized Sales Tax (HST)

**Note(s):**

- **GST amounts will also include amounts for the Harmonized Sales Tax (HST), in provinces where the HST is applicable.**

41310 Total Goods and Services Tax (GST) / Harmonized Sales Tax (HST)  
Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

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

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41313 Rebates

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41314 Refunds and Other Payments

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41315 Refundable Advance Accounts (for Departmental Purchases)

**Note(s):**

- 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.

**Department(s) specific:**

- 097 - Receiver General

#### 41316 Government Tax Remission Order

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41317 Transfers of Harmonized Sales Tax (HST) to Provinces

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41318 Transfer of First Nations Sales Tax to Bands

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

#### 41319 Rebates Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

#### 4132 Sales Tax

#### 41322 Sales Tax Refunds, Rebates and Drawbacks

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

4133 Excise Tax on Gasoline

41331 Excise Tax on Gasoline Received

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

41332 Excise Tax on Gasoline - Refunds, Rebates and Drawbacks

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41335 Excise Tax on Gasoline - Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

4134 Excise Tax on Aviation Gas and Diesel Fuel

41341 Aviation Gas Tax Received

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41342 Diesel Fuel Tax Received

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

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

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41345 Aviation Gas Tax Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41346 Diesel Fuel Tax Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

4135 Petroleum and Gas Revenue Tax

41352 Petroleum and Gas Revenue Tax Refunds

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

4139 Other Excise Taxes

#### 41391 Tax on Insurance Premiums

**Department(s) specific:**

- 011 - Office of the Superintendent of Financial Institutions

#### 41392 Other Excise Taxes Received

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41393 Other Excise Taxes Refunds, Rebates and Drawbacks

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41395 Other Excise Taxes - Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

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

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

### 414 Excise Duties

#### 4141 Tobacco Products

#### 41413 Tobacco Products - Refunds, Rebates and Drawbacks of Duties

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41415 Tobacco Products - Duties Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

#### 4142 Beer and Liquor Products

#### 41425 Beer and Liquor Products - Duties Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

#### 4144 Cannabis products

#### 41441 Cannabis products - Duties Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

#### 4149 Other Excise Duties

#### 41491 Other Excise Duties Received

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

#### 41492 Other Excise Duties Refunds, Rebates and Drawbacks

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41495 Other Excise Duties - Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

### 415 Customs Import Duties

#### 4151 Customs Import Duties

#### 41511 Customs Import Duties Received

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41512 Customs Import Duties Refunds, Rebates and Drawbacks

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

#### 41515 Customs Import Duties - Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)

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

**Description:** This account is used to record custom duties paid to Canada Revenue Agency (CRA) on purchases by Other Government Departments (OGD) outside Canada.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

### 416 Other Tax Revenue

4161 Other Taxes

41611 Other Taxes Received

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

41612 Other Taxes - Refunds, Rebates and Drawbacks

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

41615 Other Taxes Assessed

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

41616 Other Taxes Estimated Revenue Accrued

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

**417 Air Travellers Security Charge**

**Department(s) specific:**

- **122 - Canada Revenue Agency - (Administered Activities)**

4171 Air Travellers Security Charge

**Department(s) specific:**

- **122 - Canada Revenue Agency - (Administered Activities)**

41711 Air Travellers Security Charge - Received

**Description:**This Canada Revenue Agency financial reporting account is used to identify revenue received from the air travellers security charge that is payable by purchasers of air travel and collected by registered air carriers or their agents at the time of sale.

**Department(s) specific:**

- 130 - Canada Revenue Agency

41712 Air Travellers Security Charge - Refunds

**Description:**This Canada Revenue Agency financial reporting account is used to identify revenue refunded for the air travellers security.

**Department(s) specific:**

- 130 - Canada Revenue Agency

#### 41713 Air Travellers Security Charge - Assessed (accrual)

**Description:**This Canada Revenue Agency financial reporting account is used to identify revenue accrued for the air travellers security charge.

**Department(s) specific:**

- 130 - Canada Revenue Agency

#### 418 Softwood Lumber Charges

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

#### 4181 Softwood Lumber Charges

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

#### 41811 Softwood Lumber - Charges

**Description:**This Canada Revenue Agency financial reporting account is used to identify softwood lumber products export charges received pursuant to the *Softwood Lumber Products Export Charge Act, 2006*.

**Department(s) specific:**

- 130 - Canada Revenue Agency

#### 41812 Softwood Lumber - Charge on Refunds of Duty Deposits

**Description:**This Canada Revenue Agency financial reporting account is used to identify the receipt of duty deposit refunds pursuant to the *Softwood Lumber Products Export Charge Act, 2006*.

**Department(s) specific:**

- 130 - Canada Revenue Agency

#### 42 Other Revenue

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

#### 4211 Return on Investments (ROI) from Enterprise Crown Corporations

#### 42111 Bank of Canada

**Department(s) specific:**

- 006 - Finance (Department of)

#### 42112 Canada Deposit Insurance Corp

**Department(s) specific:**

- 006 - Finance (Department of)



42113 Canada Mortgage and Housing Corporation

**Department(s) specific:**

- 006 - Finance (Department of)
- 014 - Employment and Social Development (Department of)
- 091 - Canada Mortgage and Housing Corporation (Crown Corporation)

42114 Farm Credit Canada

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)
- 006 - Finance (Department of)

42115 Export Development Canada

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 123 - Export Development Canada (Crown Corporation)

42116 Business Development Bank of Canada

**Department(s) specific:**

- 006 - Finance (Department of)
- 033 - Industry (Department of)

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

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

42126 Joint and Mixed Enterprises

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

**Description:**This account is only to be used where no other Revenue Financial Reporting Account adequately characterizes the transaction.

4213 Investment Income

42131 Exchange Fund Account

**Department(s) specific:**

- 006 - Finance (Department of)

42132 Interest on Bank Deposits

42133 Premium on Foreign Exchange

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

**Department(s) specific:**

- 006 - Finance (Department of)

42135 International Monetary Fund

**Department(s) specific:**

- 006 - Finance (Department of)

4214 Return on Investments (ROI) from Within the Government

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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

42144 Interest from Agricultural Commodities Stabilization Accounts

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

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

**Department(s) specific:**

- 034 - Transport (Department of)

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

**Department(s) specific:**

- 037 - Telefilm Canada
- 097 - Receiver General

4229 Crown Corporation Revenue

**Department(s) specific:**

- **097 - Receiver General**

## 42290 Consolidated Crown Corporation Revenue

### **Department(s) specific:**

- 097 - Receiver General

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

### **Department(s) specific:**

- 097 - Receiver General

## 42292 Consolidated Crown Corporation Revenue - Contra

### **Department(s) specific:**

- 097 - Receiver General

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

### 4231 Sales of Goods and Services

**Description:**The accounts in this category would include all user fees. Authorities for user fees are broken out in the Authority codes.

#### 42311 Rights and Privileges

#### 42312 Lease and Use of Public Property

#### 42313 Services of a Regulatory Nature

##### **Note(s):**

- 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".

#### 42314 Services of a Non-Regulatory Nature

##### **Note(s):**

- 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".

#### 42315 Sales of Goods and Information Products

#### 42319 Other Fees and Charges

##### **Note(s):**

- This account will include some amounts previously included in Miscellaneous Non-tax revenue (FRA 42719).

#### 42320 Services to other government departments

**Description:**Services to other government departments as per Section 29.2 of the *Financial Administration Act*(internal support services). This FRA should only be used with objects 462X.

## **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

**Department(s) specific:**

- 006 - Finance (Department of)

42417 Gain on sales of Real Property to Canada Lands Company

42418 Other Entities - Gain on Disposal of Tangible Capital Assets

**Department(s) specific:**

- 097 - Receiver General

42419 Crown Corporation - Gain on Disposal of Tangible Capital Assets

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42512 Corporate Income Taxes

42513 Non-Resident Taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42514 Source Deductions

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

4252 Interest and Penalties on Other Tax Revenue

42521 Goods and Services Tax

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

42522 Energy Taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42523 Customs Import Duties

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency

42524 Other Excise Taxes

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

42525 Employment Insurance (EI) Contributions

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42526 Excise Duties

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42527 Air Travellers Security Charge - Interest and Penalties

**Description:** This Canada Revenue Agency financial reporting account is used to identify revenue from interest and penalties related to the air travellers security.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42529 Other Taxes

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

4253 Interest Paid on Tax Refunds

42531 Personal Income Taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42532 Corporate Income Taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42533 Non-Resident Taxes

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42534 Goods and Services Tax

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42535 Other Excise Taxes and Duties

**Department(s) specific:**

- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

42536 Employment Insurance Contributions

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

42539 Other Interest Paid on Tax Refunds

**Description:**This account is only to be used where no other Revenue Financial Reporting Account adequately characterizes the transaction.

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 085 - Canada Border Services Agency
- 122 - Canada Revenue Agency - (Administered Activities)

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

**Description:**Offset by FRA 52231 Interest paid to the Employment Insurance fund.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

42612 Other Receipts to the Employment Insurance Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

42613 Re-Insurance Revenues from Provinces

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

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

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

42615 Other Amounts Received from the Government of Canada

42617 Other receipts to the Employment Insurance Operating Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

42619 Other Accounts

4262 Insurance, Donation and Bequest Revenues

42621 Tonnage Levies on Oil Carriers for the Ship - Source Oil Pollution Fund

**Department(s) specific:**

- 034 - Transport (Department of)

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

**Department(s) specific:**

- 034 - Transport (Department of)

4263 Other Consolidated Specified Purpose Accounts

42631 Receipts to Environmental Studies Research Fund

**Department(s) specific:**

- 041 - Natural Resources (Department of)
- 042 - Indian Affairs and Northern Development (Department of)

42633 Receipts to Canadian Commercial Bank and Northland Bank Account

**Department(s) specific:**

- 006 - Finance (Department of)

42634 Receipts to Seized Property Proceeds Account

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

42635 Fees and Other Levies under Court Awards

42636 Receipts to New Parks and Historic Sites Account

**Department(s) specific:**

- 124 - Parks Canada Agency

42639 Other Receipts

**427 Other Revenue**

4271 Miscellaneous

42710 Miscellaneous Revenues from Other Consolidated Entities - Contra

**Department(s) specific:**

- 097 - Receiver General

42711 Revenue from Fines

42712 Gifts to the Crown

42713 Revenue from Seized Property

42714 Revenue from Enterprise Crown Corporations

**Note(s):**

- "E" indicator only is to be used with this account.

42715 Consolidated Other Entities Revenues

**Department(s) specific:**

- 097 - Receiver General

42716 Consolidated Other Entities Revenues - Contra

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 022 - Health (Department of)
- 061 - 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

**Description:** This account is used when a gain is recognized because the obligation of the lease has been reduced by a change in the terms and conditions of the lease (usually for a Capital Lease Agreement). For example a Capital Lease Agreement is usually a contract for 25 years with an option to obtain a better interest rate every 5 years for the lessee (the government in this instance). This is similar to a mortgage. If the original rate was 12% and after the 5 years the rate is now of 10% the 2% would be a gain for the lessee.

4274 Other Revenue for Consolidated Crown Corporations

42741 Old Port of Montreal Corporation

42748 Other Consolidated Crown Corporations - Contra

**Department(s) specific:**

- 097 - Receiver General

42749 Other Consolidated Crown Corporations

4275 Foreign Exchange Gain/Loss



42751 Foreign Exchange Gain/Loss on the Exchange Fund Account

**Department(s) specific:**

- 006 - Finance (Department of)

42752 Foreign Exchange Gain/Loss Related to the Position with the International Monetary Fund

**Department(s) specific:**

- 006 - Finance (Department of)

42753 Foreign Exchange Gain/Loss on Unmatured Debt

**Department(s) specific:**

- 006 - Finance (Department of)

42754 Foreign Exchange Gain/Loss on Currency Swap Revaluations

**Department(s) specific:**

- 006 - Finance (Department of)

42755 Foreign Exchange Gain/Loss on Sovereign Loans

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)
- 123 - Export Development Canada (Crown Corporation)

42756 Foreign Exchange Gain/Loss - Other

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

4276 Clearing Accounts for Collection of Respendable Revenue Amounts

42761 Respendable Revenue Clearing

**Description:**This account is to be used for adjusting entries (both debit and credit side) where the department does not want to use the original revenue Financial Reporting Account (FRA) to record the receipt of cash that qualifies as revenue credited to the vote (i.e., the department has vote netting authority).

4278 Fuel Charge

42780 Fuel Charge Assessed

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 5 Expenses

### 51 Program Expenses

#### 511 Transfer Payments

5111 Transfer Payments to or on Behalf of Individuals

51111 Old Age Security and Related Payments

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

51112 Employment Insurance Benefits

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

51113 Child Tax Benefits

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51114 Goods and Services Tax (GST) Credit to Persons

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51115 Assistance to Encourage Employment

51116 Canada Student Loans or Grants

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

51117 Pensions to Veterans

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

51118 Payments to Native Peoples

51119 Other Transfers to Individuals

51120 Apprentice Loans Program

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

5112 Transfer Payments to or on Behalf of Individuals Through the Tax System

51121 Children's Special Allowances

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51122 Children Special Allowance Accrual

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51123 Working Income Tax Benefit

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51124 Refundable Medical Expense Supplement

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51125 Child Tax Benefits Accrual

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51126 Goods and Services Tax (GST) Credit to Persons Accrual

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51127 Children's Fitness Tax Credit

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

51128 Universal Child Care Benefit

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

51129 Energy Cost Benefits

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)
- 122 - Canada Revenue Agency - (Administered Activities)

5112A Teacher and Early Childhood Educator School Supply Tax Credit

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

5113 Transfer Payments to Other Levels of Government Within Canada

**Note(s):**

- **Includes provinces, territories and the MUSH (municipalities, universities, schools and hospitals) group.**

#### 51130 Canada Health Transfer

**Description:**This account is to report contributions (over four years pursuant to statutory authority A256 and the *Budget Implementation Act* 2003, section 24.1) to the provinces and territories for the purposes of maintaining the national criteria and conditions in the *Canada Health Act*.

**Department(s) specific:**

- 006 - Finance (Department of)

#### 51132 Equalization Payments

**Department(s) specific:**

- 006 - Finance (Department of)

#### 51133 Other Fiscal Arrangement Transfers by Dept of Finance

**Department(s) specific:**

- 006 - Finance (Department of)

#### 51134 Payments to Territorial Governments for Operating Expenditures

#### 51135 Payments Made under Infrastructure Canada

**Description:**The Government of Canada in 2000 launched the six-year Infrastructure Canada Program (ICP) to renew and enhance Canada's physical infrastructure. The ICP's first priority is green municipal infrastructure-projects that improve the quality of our environment (e.g. clean air and water). Other program priorities include local transportation roads and bridges affordable housing telecommunications and tourist cultural and recreational facilities. In partnership with provincial territorial and local governments First Nations and the private sector the ICP will generate more than \$6 billion in infrastructure investment.

**Department(s) specific:**

- 012 - Economic Development Agency of Canada for the Regions of Quebec
- 023 - Atlantic Canada Opportunities Agency
- 033 - Industry (Department of)
- 042 - Indian Affairs and Northern Development (Department of)
- 044 - Western Economic Diversification (Department of)
- 142 - Office of Infrastructure of Canada

#### 51137 Quebec Abatement

**Description:**This account records amounts recovered from Quebec pursuant to the total of Alternative Payments for Standing Programs and the Youth Allowance Recovery (statutory authority A244 and A245). Collectively, these programs are referred to as the Quebec Abatement.

**Department(s) specific:**

- 006 - Finance (Department of)

51138 Canada Social Transfer

**Description:** This account is to report contributions (over five years pursuant to statutory authority A257 and the *Budget Implementation Act* 2003, section 24.4 (1)) to provinces and territories for the purposes of financing social programs.

**Department(s) specific:**

- 006 - Finance (Department of)

51139 Other Transfers to Other Levels of Government

5114 Transfer Payments to Other Levels of Government

**Note(s):**

- **Includes provinces, territories and the MUSH (municipalities, universities, schools and hospitals) group.**

51141 Other transfers to Other Levels of Government by Dept of Finance

**Department(s) specific:**

- 006 - Finance (Department of)

51142 Gas Tax Fund Transfers

**Department(s) specific:**

- 142 - Office of Infrastructure of Canada

5115 Payments to Industry

51151 Payments to Agricultural Producers

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

51152 Industrial Development Payments

51155 Other payments to industry through the tax system

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)
- 130 - Canada Revenue Agency

51159 Other Transfers to Industry

5116 Payments to Other Countries and International Organizations

51161 International Development Assistance

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)

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

**Department(s) specific:**

- 097 - Receiver General

51173 Consolidated Other Entities Expenses - Contra

**Department(s) specific:**

- 097 - Receiver General

51174 Other Transfers to Non-Profit Organizations - Contra

**Department(s) specific:**

- 097 - Receiver General

51175 Payments to Crown Corporations

**Department(s) specific:**

- 091 - Canada Mortgage and Housing Corporation (Crown Corporation)

51178 Transfer payments by Consolidated Foundations

**Description:**To be used by Receiver General for internal purposes only

**Department(s) specific:**

- 097 - Receiver General

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

**Description:**This account is used to record the expense associated with either:

- the establishment of an allowance for the expected future disbursement to honor a guarantee or
- the actual disbursement to honor a guarantee

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

**Department(s) specific:**

- 097 - Receiver General

51292 Consolidated Crown Corporation Expenses - Contra

**Department(s) specific:**

- 097 - Receiver General

51293 Consolidated other entities expenses

**Department(s) specific:**

- 097 - Receiver General

51294 Consolidated other entities expenses - Contra

**Department(s) specific:**

- 097 - Receiver General

**513 Operating Expenses**

5131 Personnel Operating Expenses

51311 Salaries and Wages (including Allowances)

**Note(s):**

- This will include Minister's salaries and motor car allowance.

51312 Employer Contribution Costs

**Note(s):**

- This will include all government contributions to employee benefit plans.

51313 Other Superannuation Related Costs

51314 Pension and Similar Payments to Former Employees

**Description:** This account is used for pension benefits and similar payments (annuities) to former employees. The authority to make such payments can usually be found in legislation (e.g., payments to former Governor Generals in the *Governor General's Act*, pension payments for retired judges in the *Judges Act*, the *Defence Services Pension Continuation Act*, etc...)

51315 Pension Provision Adjustments

5132 Operating and Maintenance

51321 Operating Expenses

**Note(s):**

- This includes any non-amortised capital expenditures.

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

**Department(s) specific:**

- 007 - Environment (Department of the)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 053 - Correctional Service of Canada
- 086 - Fisheries and Oceans (Department of)
- 124 - Parks Canada Agency
- 130 - Canada Revenue Agency

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

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police

51439 Amortization Expenses - Other Vehicles

5146 Crown Corporation - Amortization Expenses on Tangible Capital Assets

51461 Crown Corporations - Amortization Expenses - All Categories

**Department(s) specific:**

- 097 - Receiver General

51462 Other Entities - Amortization Expenses - All Categories

**Department(s) specific:**

- 097 - Receiver General

**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

**Department(s) specific:**

- 006 - Finance (Department of)

51514 Losses on Sales of Real Property to Canada Lands Company

51515 Crown Corporation - Loss on Disposal of Tangible Capital Assets

**Department(s) specific:**

- 097 - Receiver General



51516 Other entities - Loss on Disposal of Tangible Capital Assets

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

51613 Re - Insurance Amounts Paid to the Provinces

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

51614 Payments from Agricultural Commodities Stabilization Board Accounts

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)

51615 Administration expenses - Employment Insurance Operating Account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

51619 Other Accounts

5162 Insurance, Donation, Bequest Expenses and Other Payments

51621 Pollution Claims and Expenses from the Oil Pollution Fund

**Department(s) specific:**

- 034 - Transport (Department of)

51622 Payments from Other Insurance Accounts

51626 Expenses - Fund for railway accidents involving designated goods

**Department(s) specific:**

- 034 - Transport (Department of)

5163 Other Consolidated Specified Purpose Accounts

51631 Payments from Environmental Studies Research Fund

**Department(s) specific:**

- 007 - Environment (Department of the)
- 041 - Natural Resources (Department of)
- 042 - Indian Affairs and Northern Development (Department of)

51633 Payments from Canadian Commercial Bank and Northland Bank Account

**Department(s) specific:**

- 006 - Finance (Department of)

51634 Payments from Seized Property Proceeds Account

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

51635 Payments from Earmarked Fees and Other Levies

51636 Payments from New Parks and Historic Sites Account

**Department(s) specific:**

- 124 - Parks Canada Agency

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

**Description:**This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction.

5172 Miscellaneous Expenses

51721 Export Development Canada - Administration Charges

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

51722 Miscellaneous Special Payments, e.g. Court Awards

**Note(s):**

- The type of court award, etc... is identified in the Authority codes.

51724 Government Contingencies Account

**Department(s) specific:**

- 056 - Treasury Board Secretariat

51725 Suspense Account for Duplicate Payments

51726 Interest on Overdue Suppliers Accounts

51729 Other Miscellaneous Expenses

**Description:**This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction.

5173 Other Program Expenses for Accounting Purposes

51731 Provision for Valuation

### 51732 Bad Debt Expense

**Description:**This account is used for the expense relating to the allowance for doubtful accounts established by analyzing the receivable (include account receivables, loan receivables and accountable advances) to estimate those that may become uncollectible. When no allowance for doubtful accounts has been established, a direct write-off of an uncollectible amount can be recorded directly against this FRA. This entry is a non-appropriated expense which requires a non-appropriated authority to be used (usually F122).

### 51733 Losses on Write-Offs and Write - Downs

**Description:**This account is used to record losses on write-downs of tangible capital asset or inventory when they no longer contribute to the government's ability to provide goods and services, or when the value of future economic benefits associated with the tangible capital asset or inventory is less than its net book value. The cost of the tangible capital asset or inventory should be reduced (with an offset entry to the accumulated amortization Financial Reporting Account (FRA) for the capital asset) to reflect the decline in the asset's value.

### 51735 Amortization of Confederation Bridge

**Department(s) specific:**

- 127 - Public Works and Government Services (Department of)

### 51736 Bad Debt - Employment Insurance

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

### 51737 Payments to other consolidated entities - Contra

**Department(s) specific:**

- 097 - Receiver General

### 51739 Other Program Expenses for Accounting Purposes

**Description:**This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction. Departments or agencies that have a need to use this account should contact the Receiver General Accounts of Canada, Authorities and Manuals division by sending an email to [rgsacc.rgacas@tpsgc-pwgsc.gc.ca](mailto:rgsacc.rgacas@tpsgc-pwgsc.gc.ca) and provide the details of the types and values of the transactions that will be coded to the account.

### 5174 Payments to Enterprise Crown Corporations and Other Entities

**Note(s):**

- **These payments relate to payments of budgetary appropriated amounts by home departments on behalf of the ministry.**

### 51741 Export Development Canada

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

51742 Canada Post Corporation

51744 Canada Ports Corporation

**Department(s) specific:**

- 034 - Transport (Department of)

51749 Other Payments to Enterprise Crown Corporations and Other Entities

**Description:** This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction.

51751 Canada Mortgage and Housing Corporation (Minister's Account)

**Note(s):**

- "E" indicator only is to be used with this account.

**Department(s) specific:**

- 091 - Canada Mortgage and Housing Corporation (Crown Corporation)

5175 Payments to Consolidated Crown Corporations

**Note(s):**

- **These payments relate to payments of budgetary appropriated amounts by home departments on behalf of the ministry.**

51750 Payments to Consolidated Crown Corporations - Contra

**Department(s) specific:**

- 097 - Receiver General

51752 Canadian Broadcasting Corporation

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

51753 Telefilm Canada

**Department(s) specific:**

- 037 - Telefilm Canada

51754 Marine Atlantic Inc.

**Department(s) specific:**

- 034 - Transport (Department of)

51755 VIA Rail Canada Inc.

**Department(s) specific:**

- 034 - Transport (Department of)

51756 International Development Research Centre

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)

51757 National Capital Commission

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

51759 Other Payments to Consolidated Crown Corporations

**Description:**This account is only to be used where no other Expense Financial Reporting Account adequately characterizes the transaction.

5176 Special Payments

51761 Fuel Rebate Program Payments

**Department(s) specific:**

- 130 - Canada Revenue Agency

51762 Fuel Rebate Program Accrual Basis

**Department(s) specific:**

- 130 - Canada Revenue Agency

5177 Bad Debt Expense - Tax Revenues

51771 Personal Income Taxes

**Department(s) specific:**

- 130 - Canada Revenue Agency

51772 Corporate Income Taxes

**Department(s) specific:**

- 130 - Canada Revenue Agency

51773 Goods and Sales Tax (GST)

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

51774 Excise Tax and Duties

**Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 130 - Canada Revenue Agency

51775 Energy Taxes

**Department(s) specific:**

- 130 - Canada Revenue Agency

51776 Other Taxes

**Department(s) specific:**

- 130 - Canada Revenue Agency

## 51777 Customs Duties and Taxes on Imports

### **Department(s) specific:**

- 038 - Canada Border Services Agency - (Administered Activities)
- 122 - Canada Revenue Agency - (Administered Activities)

## 51778 Source Deductions

### **Department(s) specific:**

- 130 - Canada Revenue Agency

## 51779 Non - Residents

### **Department(s) specific:**

- 130 - Canada Revenue Agency

## 5179 Interest Expense on Tax Refunds

## 51790 Interest Expense - Personal Income Taxes

### **Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 51791 Interest Expense - Corporate Income Taxes

### **Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 51792 Interest Expense - Non-Resident Taxes

### **Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 51793 Interest Expense - Goods and Services Tax

### **Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 51794 Interest Expense - Other Excise Taxes and Duties

### **Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 51795 Interest Expense - Other Interest Paid on Tax Refunds

### **Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

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

### **Department(s) specific:**

- **097 - Receiver General**

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

51811 Canada Health and Social Transfer (CHST)

**Department(s) specific:**

- 097 - Receiver General

51812 Medical Care

**Department(s) specific:**

- 097 - Receiver General

51814 Fiscal Arrangements

**Department(s) specific:**

- 097 - Receiver General

51819 Provision for Valuation for Other Levels of Government - Other

**Department(s) specific:**

- 097 - Receiver General

5182 Provision for Valuation for Other Transfer Payments

51821 Accounts Payable - Employment Insurance (EI) Benefits

**Department(s) specific:**

- 097 - Receiver General

51822 Accounts Payable for Crop Reinsurance

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 097 - Receiver General

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

**Department(s) specific:**

- 097 - Receiver General

51825 Valuation for Other Payments to Persons

**Department(s) specific:**

- 097 - Receiver General

51826 Provision for veteran payments

**Department(s) specific:**

- 097 - Receiver General

51827 Provision for RCMP payments

**Department(s) specific:**

- 097 - Receiver General

51829 Provision for Valuation for all Other Transfer Payments

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 097 - Receiver General

5183 Provision for Valuation for Crown Corporations

51831 Provision for Crown Corporations

**Department(s) specific:**

- 097 - Receiver General

51832 Provision for Crown Corporations (Contra)

**Department(s) specific:**

- 097 - Receiver General

5184 Provision for Personnel Expenses

51841 Personnel Expenses to Defence

**Department(s) specific:**

- 097 - Receiver General

51842 Personnel Expenses to All Other Departments

**Department(s) specific:**

- 097 - Receiver General
- 127 - Public Works and Government Services (Department of)

51843 Provision for Valuation for Interest on Pensions

**Department(s) specific:**

- 097 - Receiver General

51844 Provision for Severance Benefits - Military

**Department(s) specific:**

- 018 - National Defence (Department of)

51845 Personnel Expenses to RCMP

**Department(s) specific:**

- 097 - Receiver General

51846 Provision for Severance Benefits - Public Service

51847 Provision for Severance Benefits - RCMP Members

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada



51848 Provision for Severance Benefits - Others

**Department(s) specific:**

- 067 - House of Commons

51849 Allowance for Termination Benefits - Departments

51881 Provision for Sick Leave Benefit Plan - Departments

**Department(s) specific:**

- 130 - Canada Revenue Agency

5185 Provision for Valuation for Other Expenses

51851 Agriculture

**Department(s) specific:**

- 097 - Receiver General

51852 Defence

**Department(s) specific:**

- 097 - Receiver General

51853 Foreign Affairs, Trade and Development (Department of)

**Department(s) specific:**

- 097 - Receiver General

51854 Human Resources and Skills Development Canada (HRSDC)

**Department(s) specific:**

- 097 - Receiver General

51855 Industry and Regional Agencies

**Department(s) specific:**

- 097 - Receiver General

51856 Indian Affairs and Northern Development (IAND)

**Department(s) specific:**

- 097 - Receiver General

51859 Other Departments and Agencies

**Department(s) specific:**

- 097 - Receiver General

## **52 Public Debt Charges**

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

5211 Marketable Bonds

52111 Interest on marketable bonds in Canadian dollars

**Department(s) specific:**

- 006 - Finance (Department of)

52112 Real Return Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

52113 Currency Swap Transactions

**Department(s) specific:**

- 006 - Finance (Department of)

5212 Treasury Bills

52120 Treasury Bills

**Department(s) specific:**

- 006 - Finance (Department of)

5213 Canada Savings Bonds

52130 Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

5214 Bonds for Canada Pension Plan

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

**Department(s) specific:**

- 006 - Finance (Department of)

5215 Interest on Other Securities in Canadian Funds

52151 Interest on Canadian Money Market

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

52159 Interest on Other Securities in Canadian Funds

**Department(s) specific:**

- 006 - Finance (Department of)

5216 Interest on Securities in Foreign Currencies

52162 Interest on Canada Notes

**Department(s) specific:**

- 006 - Finance (Department of)

52163 Interest on Canada Bills

**Department(s) specific:**

- 006 - Finance (Department of)

52164 Interest on marketable bonds in US dollars

**Department(s) specific:**

- 006 - Finance (Department of)

52165 Interest on marketable bonds in Swiss Francs

**Department(s) specific:**

- 006 - Finance (Department of)

52166 Interest on marketable bonds in Euros

**Department(s) specific:**

- 006 - Finance (Department of)

52167 Interest on marketable bonds in Japanese Yen

**Department(s) specific:**

- 006 - Finance (Department of)

52168 Interest on Medium-Term Notes

**Department(s) specific:**

- 006 - Finance (Department of)

52169 Interest on marketable bonds - Other foreign currencies

**Department(s) specific:**

- 006 - Finance (Department of)

**522 Interest on Other Liabilities**

**Note(s):**

- **Represents interest on certain Specified Purpose Accounts (i.e. liabilities).**

5221 Interest on Superannuation Accounts

52211 Interest on Public Service Superannuation Account

**Department(s) specific:**

- 006 - Finance (Department of)

52212 Interest on Canadian Forces Superannuation Account

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

52216 Interest on Supplementary Retirements Benefit Accounts (SRBA)

**Department(s) specific:**

- 006 - Finance (Department of)

52217 Interest on Other Superannuation Accounts

**Department(s) specific:**

- 006 - Finance (Department of)

52219 Interest on Other Pension Liability Accounts

**Department(s) specific:**

- 006 - Finance (Department of)

5222 Interest on Retirement Compensation Allowance (RCA) Accounts

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

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

5223 Interest Paid on Consolidated Specified Purpose Accounts

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

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

5224 Interest on Other Non-Budgetary Accounts

52241 Interest on Canada Pension Plan Account

**Department(s) specific:**

- 006 - Finance (Department of)

52242 Interest on Other Non-Budgetary Accounts

**Department(s) specific:**

- 006 - Finance (Department of)

**523 Interest Paid by Other Entities Within the Government**

**Note(s):**

- **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).**

5231 INTEREST PAID BY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS

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

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

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

**Department(s) specific:**

- 006 - Finance (Department of)

52412 Amortization of Commissions on Canada Savings Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

52415 Consumer Price Index adjustments on Real Return Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

52416 Amortization of Discounts, and Premiums on foreign bonds

**Department(s) specific:**

- 006 - Finance (Department of)

52417 Amortization of Discounts, and Premiums on Real Return Bonds

**Department(s) specific:**

- 006 - Finance (Department of)

5242 Servicing Costs and Costs of Issuing New Loans

52421 Servicing Costs

**Department(s) specific:**

- 006 - Finance (Department of)

52422 Costs of Issuing New Loans

**Department(s) specific:**

- 006 - Finance (Department of)

5249 Other

52491 Interest Component on Capital Lease Payments

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

**Description:** Interest expense incurred directly by the government related to assets acquired under public private partnership arrangements.

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 055 - Office of the Communications Security Establishment Commissioner
- 127 - Public Works and Government Services (Department of)
- 142 - Office of Infrastructure of Canada
- 145 - Library and Archives of Canada
- 163 - Shared Services Canada

- **165 - Communications Security Establishment**

## **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

##### **Note(s):**

- Last 3 digits will identify the department responsible for the cash reconciliation control account.
- "E" indicator only is to be used with this account.

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

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

62DD Cash deposit control accounts

62DDD Cash deposit control accounts

##### **Note(s):**

- Last 3 digits will identify the department responsible for the cash reconciliation control account.
- "E" indicator only is to be used with this account.

### **63 Payroll control accounts**

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

63DD Payroll control accounts

63DDD Payroll control accounts

##### **Note(s):**

- Last 3 digits will identify the department responsible for the cash reconciliation control account.
- "E" indicator only is to be used with this account.

### **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

##### **Note(s):**

- Last 3 digits will identify the department responsible for the cash reconciliation control account.
- Objects starting with a 9 identify the other department in Interdepartmental Financial Transactions (as per the I.S. system).
- "I" indicator only is to be used with this account.

### **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

### **Note(s):**

- Last 3 digits will identify the department responsible for the cash reconciliation control account.
- Objects starting with a 9 identify the other department in Interdepartmental Financial Transactions (as per the I.S. system).
- "I" indicator only is to be used with this account.

## **6X Other control accounts**

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

6XDD Other control accounts

6BDDD Non-treasury control accounts - Department of Finance

### **Note(s):**

- "E" indicator only is to be used with this account.

6CDDD Program payment control accounts

### **Note(s):**

- "E" indicator only is to be used with this account.

# 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.