



# Receiver General for Canada

## Government-wide Chart of Accounts: 2019 to 2020 Chapter 5: Authority codes: Detailed

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# 5.1 Introduction

This section provides an explanation of the authority classification which, for government-wide reporting purposes, identifies the authority codes required for accounting transactions.

The primary purpose of the authority codes is to identify expenditure transactions for accountability and reporting in the *Public Accounts of Canada* according to the specific votes and other authorities in the Estimates, other authorities included in specific statutes; and in addition, to identify the nature of revenue, by tax and non-tax revenue. Other authority codes (non-appropriated authorities) are also established by central agencies to facilitate the identification of various accounting transactions that do not require the use of appropriations.

An appropriation is an authority of Parliament to pay money out of the Consolidated Revenue Fund (CRF) and as such, provides parliamentarians with control over most expenditures of the government. As a general rule, transactions are recorded against an appropriation on an expenditure basis; however, there are certain expenditures that are not charged to an appropriation until a payment is required.

The authority code identify expenditures transactions as follows:

- **Statutory expenditures**

Statutory expenditures are those that Parliament has approved through legislation (other than Appropriations Act) that set out the purpose of the expenditures and the terms and conditions under which they may be made.

- **Non-statutory expenditures**

Non-statutory expenditures are those that Parliament approves annually through an *Appropriation Act*. Once approved the vote wording and the expenditure authority attributable to each vote become the governing conditions under which these expenditures may be made.

- **Non-appropriated transactions**

Non-appropriated authority codes identify accounting transactions that do not require the use of appropriations (i.e., expenditure or revenue are already recognized or expenditure is not charged to appropriations until the payment is required ).

## 5.1.1 Classification for the authority codes

The authority codes are designed to identify accounting transactions as being:

- **Budgetary expenditures** Budgetary expenditures that are made in accordance with specific votes or other authorities in the Estimates, or to statutory appropriations or other authorities included in various statutes and elsewhere. Budgetary expenditures consist of the cost of servicing the public debt; operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown

corporations.

- **Budgetary revenue** Budgetary revenue related to tax revenue and user charges, payable or charged based on specific legislation, regulations or contracting authority. All tax revenue are statutory and the non-tax revenue authority codes identify the basis under which departments charge users for the provision of products or services and includes goods, regulatory and optional services, information products, use of public facilities and rights and privileges (licences, permits, patents, copyrights, etc.).
- **Non-budgetary authorities** Non-budgetary authorities that comprise assets and liabilities transactions for loans, investments and advances, or specified purpose accounts, that have been established under specific statutes or under non-statutory authorities in the Estimates and elsewhere. Non-budgetary transactions are those expenditures and receipts related to the government's financial claims on, and obligations to, outside parties. These consist of transactions in loans, investments and advances; in cash and accounts receivable; in public money received or collected for specified purposes; and in all other assets and liabilities. Other assets and liabilities, not specifically defined in G to P authority codes are to be recorded to an R authority code, which is the residual authority code for all other assets and liabilities.
- **Non-appropriated authorities** Non-appropriated authorities are established as central agency requirements to facilitate the identification of transactions that do not require the use of appropriations (for example, amortization expenses for capital assets or the allowance for severance pay which is not charged to an appropriation until a payment is required).

# 5.2 Authority codes Detailed for 2019 to 2020

## ^1 Budgetary

### ^11 Expenditures

#### A Statutory expenditures

##### A1 Standard

**Description:**"Standard" means that the same breakdown should be used by all departments, unless otherwise restricted to a specific department.

##### A11 Operating budget related items

**Description:**These amounts are included as operating expenditures in the Financial Reporting accounts(FRA). Each of these codes are restricted to the departments concerned.

##### A111 Minister's salary and motor car allowance (including Prime Minister and secretaries of state)

**Description:**The legislative basis of the statutory expenditure authority is the *Salaries Act*, 1985, section 3 and the *Parliament of Canada Act*, 1985, P-1.

##### A112 Other statutory salaries and allowances

**Description:**Relate to salaries of specific offices such as Governor General.

##### A12 Special statutory items

##### A121 Court awards - *Crown Liability and Proceedings Act*

**Description:**This statutory authority (pursuant to section 30(1) of the *Crown Liability and Proceedings Act* provides for the payment of judgements against the Crown upon the receipt of a certificate of judgement, from either a federal or provincial court. Money paid from the Consolidated Revenue Fund as a result of the use of this authority will eventually be accounted for either by transferring funds from a departmental appropriation or by seeking supplementary funding. Costs awarded against the Crown by a judgement and expenses for Crown witness, travel and legal fees and other expenses are charged to the appropriation of the relevant department. Additional information is available in the [Directive on Payments](#).

##### A122 Refunds of previous years revenue

**Description:**This account needs to be a separate statutory expenditure authority, but it is to be netted to other revenue under accrual accounting (in the Financial Reporting Accounts). The legislative basis of the statutory expenditure authority is the *Financial Administration Act* Section 20.

A123 Collection agency fees under section 17.1 of the *Financial Administration Act*

**Description:**This statutory authority (pursuant to section 17.1 of the *Financial Administration Act*) provides for the payment of collection agency fees when they are successful in the collection of debts due the Crown. Expenses where the collection is unsuccessful or fees for other services such as tracing credit assessment and cheque verification are to be charged to program or operating votes and not to this statutory authority.

A124 Court awards - Supreme Court

**Description:**This statutory authority (pursuant to section 98 of the *Supreme Court Act*) provides for the payment of judgements against the Crown, upon the receipt of a certificate of judgement from the Supreme Court.

A125 Court awards - Tax Court of Canada

**Description:**The legislative basis of the statutory expenditure authority is the *Tax Court of Canada Act*, section 16.3.

A126 Losses on foreign exchange

**Description:**This statutory authority provides for the recording of the net loss resulting from the year end revaluation of financial assets and liabilities denominated in foreign currencies. Departments must revalue foreign denominated financial assets or liabilities to the Canadian dollar equivalent using the closing rate of exchange for March 31. If the net revaluations result in a gain authority code D343 would be used. The legislative basis of the statutory expenditure authority is the *Currency Act* and *Bretton Woods and Related Agreements Acts*.

A127 Payment pursuant to section 24(1) of the *Financial Administration Act*

**Description:**This statutory authority pursuant to section 24(1) of the *Financial Administration Act* provides for a payment out of the Consolidated Revenue Fund as a result of remissions granted under the *Financial Administration Act* or any other Act of Parliament.

A13 Restricted spending authorities

A130 Spending of revenues pursuant to section 30 of the *Canadian Food Inspection Agency Act*

**Description:**This statutory authority (pursuant to section 30 of the *Canadian Food Inspection Agency Act*) provides for the spending of money received through the conduct of its operations.

**Department(s) specific:**

- 136 - Canadian Food Inspection Agency

A131 Spending of amounts equivalent to proceeds from disposal of surplus moveable Crown assets

**Description:**This statutory authority provides for the spending of the amount equivalent to the proceeds from the sale of surplus moveable Crown assets. This authority may only be applied towards disposal, operating and capital expenditures and may not be used for transfer

payments. The legislative basis of the statutory expenditure authority is the *Surplus Crown Assets Act* Section 14.

A132 Expenditures pursuant to paragraph 29.1 of *Financial Administration Act* (for departmental corporations)

**Description:**This statutory authority (pursuant to paragraph 29.1(1) of the *Financial Administration Act*) applies only to departmental corporations and provides for the spending of any revenue received in the fiscal year through the conduct of their operations.

A133 Expenditures equivalent to revenue resulting from the conduct of operations pursuant to section 20 of the *Parks Canada Agency Act*

**Description:**This statutory authority (pursuant to section 20.(2) of the *Parks Canada Agency Act*) provides for the spending of amounts equal to revenue resulting from the conduct of the Parks Canada Agency operations.

**Department(s) specific:**

- 124 - Parks Canada Agency

A134 Spending of revenue received pursuant to section 60 of the *Canada Revenue Agency Act*

**Department(s) specific:**

- 130 - Canada Revenue Agency

A135 Spending pursuant to section 5 of the *National Research Council Act*

**Description:**This statutory authority (pursuant to section 5.(1)(e) of the *National Research Council Act*) provides for the spending of money received through the conduct of the National Research Council operations.

**Department(s) specific:**

- 035 - National Research Council of Canada

A136 Expenditures pursuant to section 29 of the *Financial Administration Act* for payments pursuant to guaranties under the Spring Credit Advance Program

A138 Spending of revenues pursuant to section 18(2) of the *Canada School of Public Service Act*

**Description:**This statutory authority (pursuant to section 18(2) of the *Canada School of Public Service Act*) allows the School to spend the revenue from fees received by the School in a fiscal year through the conduct of its operations for its purposes in that, or the next fiscal year.

**Department(s) specific:**

- 052 - Canada School of Public Service

A139 Spending pursuant to section 12(4) of the *Canada Education Savings Act*

**Description:**This statutory authority (pursuant to section 12(4) of the *Canada Education Savings Act*) provides for the spending of any amounts received for services.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A161 Spending of revenues pursuant to section 4.2 of the *Department of Health Act*

**Description:**This statutory authority (pursuant to section 4.2 of the *Department of Health Act*) provides for the spending of any amounts received for services provided to any board or agency for which the Minister is responsible.

**Department(s) specific:**

- 022 - Health (Department of)
- 109 - Patented Medicine Prices Review Board
- 148 - Public Health Agency of Canada

A162 Spending of revenues pursuant to section 21(3) of the *Nuclear Safety and Control Act*

**Description:**This statutory authority (pursuant to section 21(3) of the *Nuclear Safety and Control Act*) provides for the spending of revenue from fees it charges for licences in the fiscal year in which the revenues are received or in the next fiscal year.

**Department(s) specific:**

- 047 - Canadian Nuclear Safety Commission

A163 Spending of revenues pursuant to section 60.1 of *Department of Employment and Social Development (ESDC) Act*

**Description:**This statutory authority (pursuant to section 60.1 of the *ESDC Act*) provides for the spending of revenues obtained from the provision of services and facilities to the Chief Administrator of the Administrative Tribunals Support Service of Canada, in the fiscal year in which they are received or, unless an appropriation Act provides otherwise, in the next fiscal year.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A164 Spending of revenues pursuant to paragraph 4(2)(a) of *Social Sciences and Humanities Research Council Act*

**Description:**This statutory authority (pursuant to paragraph 4(2)(a) of *Social Sciences and Humanities Research Council Act*) provides for the spending of any money received through the conduct of the Social



Sciences and Humanities Research Council operations.

**Department(s) specific:**

- 063 - Social Sciences and Humanities Research Council

A165 Spending of revenues pursuant to paragraph 4(2)(a) of *Natural Sciences and Engineering Research Council Act*

**Description:**This statutory authority (pursuant to paragraph 4(2)(a) of *Natural Sciences and Engineering Research Council Act*) provides for the spending of any money received through the conduct of the Natural Sciences and Engineering Research Council operations.

**Department(s) specific:**

- 027 - Natural Sciences and Engineering Research Council

A166 Spending of revenues pursuant to section 6(1)(g) of the *Canadian Centre of Occupational Health and Safety Act*

**Description:**This statutory authority (pursuant to section 6(1)(g) of the *Canadian Centre of Occupational Health and Safety Act*) provides for the spending of any money appropriated by Parliament for the work of the Centre or received by the Centre through the conduct of its operations.

**Department(s) specific:**

- 100 - Canadian Centre for Occupational Health and Safety

A167 Spending of revenues pursuant to section 29(a) of the *Canadian Institutes of Health Research Act*

**Description:**This statutory authority (pursuant to section 29(a) of the *Canadian Institutes of Health Research Act*) provides for the spending of any money it receives by way of gifts or bequest.

**Department(s) specific:**

- 061 - Canadian Institutes of Health Research

A168 Spending of revenues obtained pursuant to section 5.2(2) of the *Department of Employment and Social Development Act*

**Description:**This statutory authority (pursuant to section 5.2(2) of the *Department of Employment and Social Development Act*) provides for the spending of any revenues obtained from the delivery of service or facility provided under subsection 5.1(1) of the Act, except the services provided under paragraph 5.1(1)(c) or (d).

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A14 Contribution to employee benefit plans

A145 Contributions to employee benefit plans - Treasury Board residual

**Description:**This statutory authority covers any residual between the actual government's contributions to the various employee benefit plans and distribution of these costs to departments through the use of authority code A14A. The legislative basis of the statutory expenditure authority is the *Public Service Pension Adjustment Act* R.S.C. 1970 c. P-33 and the *Special Retirement Arrangements Act* 1992 c. 46 Sch. I.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

A146 Contributions to employee benefit plans - Members of the military

**Description:**The legislative basis of the statutory expenditure authority is the *Canadian Forces Superannuation Act* (R.S., 1985, c. C-17), *Retirement Benefits Act* (R.S., 1985, c. S-24), *Canada Pension Plan* (R.S., 1985, c. C-8) and *Employment Insurance Act* (1996, c. 23).

**Department(s) specific:**

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

A149 Contributions to employee benefit plans - Reorganisation

**Note(s):**

- A department must obtain the approval from the Receiver General before using this code.

A14A Contributions to employee benefit plans - Program

**Description:**This statutory authority covers the government's contribution to the various employee benefit plans (the Public Service Superannuation Account, the Supplementary Retirement Benefits Account, the Canada Pension Plan Account, the Quebec Pension Plan, the Public Service Death Benefit Account and the Employment Insurance Account). The distribution of these costs to departments is by Interdepartmental Settlements with the Treasury Board Secretariat. The legislative basis of the statutory expenditure authority is the *Public Service Superannuation Act* (R.S. 1985 c. P-36) *Supplementary Retirement Benefits Act* (R.S. 1985 c. S-24) *Canada Pension Plan* (R.S. 1985 c. C-8) and *Employment Insurance Act* (1996 c. 23).

**Note(s):**

- Most departments and agencies are to substitute the letter A by a zero (0). However, in rare cases, where a department or agency has more than one operating vote, or another department or agency is allowed to function within a host departmental financial system and the accounting is included in the host department's Central Financial Management and Reporting System (CFMRS) trial balance, the A would be substituted sequentially by 1 for the first vote/organization and by 2 for the second vote/organization, etc.

A15 Other

## A153 Transfer payments in connection with the *Budget Implementation Act*

**Description:**Pursuant to the *Economic Action Plan Act, No. 1 (Budget Implementation Act, 2013)*, section 126 provides for a payment of a maximum amount of \$18,000,000 to the Canadian Youth Business Foundation, section 129 for a payment of a maximum amount of \$30,000,000 to the Canada Mortgage and Housing Corporation, section 130 for a payment of a maximum amount of \$5,000,000 to Indspire, section 131 for a payment of a maximum amount of \$3,000,000 to the Pallium Foundation of Canada, Section 132 for a payment of a maximum amount of \$3,000,000 to the Canadian National Institute for the Blind.

Pursuant to the *Budget Implementation Act, 2017*, section 115 provides for the payment of a maximum of \$125,000,000 to be paid out of the Consolidated Revenue Fund to the Canadian Institute for Advanced Research to support a pan-Canadian artificial intelligence strategy.

Pursuant to the *Budget Implementation Act, 2019*, section 131 (3) provides for payments of a maximum of \$60,000,000 to the federation of Canadian Municipalities for the purpose of providing funding to the Asset Management Fund.

Pursuant to the *Budget Implementation Act, 2019*, section 132 (1) provides for payments of a maximum of \$65,000,000 to the Shock Trauma Air Rescue Service for the acquisition of new emergency ambulance helicopters.

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

- 005 - Foreign Affairs, Trade and Development (Department of)
- 006 - Finance (Department of)
- 012 - Economic Development Agency of Canada for the Regions of Quebec
- 014 - Employment and Social Development (Department of)
- 022 - Health (Department of)
- 023 - Atlantic Canada Opportunities Agency
- 033 - Industry (Department of)
- 041 - Natural Resources (Department of)
- 042 - Indian Affairs and Northern Development (Department of)
- 044 - Western Economic Diversification (Department of)
- 088 - Public Safety and Emergency Preparedness (Department of)
- 091 - Canada Mortgage and Housing Corporation (Crown Corporation)
- 097 - Receiver General
- 142 - Office of Infrastructure of Canada

## A2 Transfer payments

**Description:**Details on transfer payments are required in the Central Financial Management Reporting System (CFMRS) to prepare the list of specific budgetary expenditures included in the Monthly Statement of Financial Operations (MSFO).

A20 Agriculture - Payments in connection with the *Farm Income Protection Act*

A201 Crop insurance programs

**Description:**This statutory authority provides for transfer payments in connection with the *Farm Income Protection Act - Crop Insurance Program*.

**Department(s) specific:**

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

A203 Net income stabilization account

**Description:**This statutory authority provides for transfer payments in connection with the *Farm Income Protection Act - Net Income Stabilization Account*.

**Department(s) specific:**

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

A206 Contributions to a transition to future risk management programming

**Description:**Statutory Payments in support of the Net Income Stabilization Account Program.

**Department(s) specific:**

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

A209 Grants and contributions for the AgrilInvest Kickstart Program

**Department(s) specific:**

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

A210 Grants and contribution payments for the AgrilInvest program

**Department(s) specific:**

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

A213 Payments in connection with the *Agriculture Marketing Programs Act*

**Description:**This statutory authority provides for transfer payments in connection with the *Agricultural Marketing Programs Act*.

**Department(s) specific:**

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

A214 Grants for the transitional industry support program

**Description:**This Agriculture and Agri-Food Canada statutory authority provides for grant payments for the Transitional Industry Support Program. The program authority is the *Farm Income Protection Act* referenced in the Treasury Board submission dated March 26, 2004.

**Department(s) specific:**

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

A215 Bovine Spongiform Encephalopathy (BSE) recovery program

**Description:**This statutory authority provides for transfer payments in connection with the Bovine Spongiform Encephalopathy (BSE) recovery program. The program authority is the *Farm Income Protection Act* and the *Department of Agriculture and Agri-Food Act* as referenced in the Treasury Board submission in July 2003.

**Department(s) specific:**

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

A216 Business risk management (BRM) programs

**Description:**This Agriculture and Agri-Food Canada statutory authority provides for contributions in support of the Business Risk Management Programs under the Agricultural Policy Framework (APF). The program authority is the *Farm Income Protection Act* and the *Department of Agriculture and Agri-Food Act* as referenced in the Treasury Board submission dated March 2003.

**Department(s) specific:**

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

A218 Contributions for the transitional industry support program

**Description:**This Agriculture and Agri-Food Canada statutory authority provides for contributions payments for the Transitional Industry Support Program. The program authority is the *Farm Income Protection Act* referenced in the Treasury Board submission dated March 26, 2004.

**Department(s) specific:**

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

A219 Contributions for the Canadian farm income program

**Description:**This Agriculture and Agri-Food Canada statutory authority provides for contributions in support of the Canadian Farm Income Program. The program authority is the *Farm Income Protection Act* referenced in the Treasury Board submission dated March 29, 2004.

**Department(s) specific:**

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

A220 Payments in connection with the *Farm Income Protection Act* - Quebec gross revenue insurance conditional remission order

**Department(s) specific:**

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

A221 Class contribution payments for repositioning of the Canadian beef and cattle industry

**Department(s) specific:**

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

A225 Contributions in support of the Farm Income payment

**Department(s) specific:**

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

A226 Grants in support of the Farm Income payment

**Description:** This statutory authority is established pursuant to subsection 12(5) and section 19 of the *Farm Income Protection Act*.

**Department(s) specific:**

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

A229 Contributions in support of business risk management programs under the Agricultural Policy Framework - Production insurance

**Department(s) specific:**

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

A230 Grants in support of the Canadian Agriculture Income Stabilization (CAIS) inventory transition initiative

**Department(s) specific:**

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

A235 Contributions in support of the Canadian Agriculture Income Stabilization (CAIS) inventory transition initiative

**Department(s) specific:**

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

A236 Contribution payments for the Grain and Oilseed Payment Program

**Department(s) specific:**

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

A237 Grant payments for the Grain and Oilseed Payment Program

**Department(s) specific:**

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

A238 Contributions in support of business risk management programs under the Agricultural Policy Framework - Province-based programs

**Department(s) specific:**

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

A239 Contributions in support of business risk management programs under the Agricultural Policy Framework - Agriculture policy initiatives

**Department(s) specific:**

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

A294 Grant payments for the Golden Nematode Disaster Program

**Description:**The legislative basis of the statutory expenditure authority is the *Farm Income Protection Act*.

**Department(s) specific:**

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

A295 Grants and contributions in support of the Cost of Production Benefit

**Description:**The legislative basis of the statutory expenditure authority is the *Farm Income Protection Act*.

**Department(s) specific:**

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

A296 Grant and contribution payments for the Agricultural Disaster Relief Program - AgriRecovery

**Description:**The legislative basis of the statutory expenditure authority is the *Farm Income Protection Act*.

**Department(s) specific:**

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

A297 Grants in support of the cull breeding swine program

**Description:**The legislative basis of the statutory expenditure authority is the *Farm Income Protection Act*.

**Department(s) specific:**

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

A298 Grant and contribution payments for the AgriStability Program

**Description:**The legislative basis of the statutory expenditure authority is the *Farm Income Protection Act*.

**Department(s) specific:**

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

A299 Contributions in support of the assistance to the pork industry initiative

**Description:**The legislative basis of the statutory expenditure authority is the *Farm Income Protection Act*.

**Department(s) specific:**

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

A22 Agriculture - Other payments

A223 Grants to agencies established under *Farm Products Agencies Act*

**Description:**This statutory authority provides for grants to agencies in connection with the *Farm Products Agencies Act*.

**Department(s) specific:**

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

#### A224 Loan guarantees under the *Canadian Agricultural Loans Act*

**Description:**This statutory authority provides for loan guarantees pursuant to the *Canadian Agricultural Loans Act*. Prior to June 2009, the name of the Act was the *Farm Improvement and Marketing Cooperatives Loans Act*.

**Department(s) specific:**

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

#### A227 Canadian cattlemen's association legacy fund

**Description:**Grant to the Canadian Cattlemen's Association Legacy and to Support Critical International and Domestic Market Development Activities. This statutory authority is established pursuant to Section 57 of the *Budget Implementation Act 2005*.

**Department(s) specific:**

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

#### A23 Environment

##### A233 Canada Foundation for Sustainable Development Technology grant

**Description:**This statutory authority (pursuant to the *Budget Implementation Act 2003*, section 34) provides for the payment of a grant to the Canada Foundation for Sustainable Development Technology in the amount of \$250 million. Pursuant to the *Budget Implementation Act 2004*, section 10 provides for the payment of a grant to the Canada Foundation for Sustainable Development Technology in the amount of \$200 million. Pursuant to the *Budget Implementation Act, 2007*, section 145, an amount of \$200 million is available for payment to the Canada Foundation for Sustainable Development Technology.

**Department(s) specific:**

- 007 - Environment (Department of the)
- 033 - Industry (Department of)
- 041 - Natural Resources (Department of)

##### A293 Nature conservancy of Canada

**Description:**Pursuant to *Economic Action Plan Act, No. 1 (Budget Implementation Act, 2013)*, section 128, provides for a payment of a maximum amount of \$20,000,000 to the Nature Conservancy of Canada.

**Department(s) specific:**

- 007 - Environment (Department of the)

#### A24 Finance - Federal-provincial payments



#### A241 Canada Health and Social Transfer

**Description:**This statutory authority (pursuant to the Part V of the *Federal-Provincial Fiscal Arrangements Act*) provides for Canada Health and Social Transfer payments to provinces and territories. The expenditures are for health care, post-secondary education, childhood development and social assistance and services.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A242 Fiscal equalization

**Description:**This statutory authority (pursuant to the Part I of the *Federal-Provincial Fiscal Arrangements Act*) provides for fiscal equalization payments to the less prosperous provincial governments, so that their residents can receive public services that are reasonably comparable to those in other provinces.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A243 Statutory subsidies

**Description:**This statutory authority (pursuant to the *Constitution Acts 1867-1982* and other statutory authorities) provides for transfer payments to the provinces. The statutory subsidies are the oldest federal transfer payments made to provinces and under the *British North America Act, 1867* the 4 original provinces were to receive certain annual payments from the federal government. Similar arrangements were made with the provinces that joined subsequently.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A244 Alternative payments for standing programs

**Description:**This statutory authority allow provinces to assume the administrative and financial authority for certain federal-provincial programs. In turn, the federal government provide provinces with tax points, the value of which is netted against total entitlements and, accordingly are recovered from cash transfers. The legislative basis of the statutory expenditure authority is the *Federal/Provincial Fiscal Arrangements Act* Part VI.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A245 Youth allowances recovery

**Description:**This statutory authority represents the recovery from Quebec of that portion of the special tax abatement in respect of the now-defunct Youth Allowances program. The legislative basis for this statutory expenditure authority is the *Federal-Provincial Fiscal Revision Act 1964* 1964-65 c.26.

**Department(s) specific:**

- 006 - Finance (Department of)

A251 Canadian Millennium Scholarship Foundation

**Description:**This statutory authority (pursuant to the *Budget Implementation Act 1998*) provided for a donation of \$2.5 billion to be paid to the Canada Millennium Scholarship Foundation.

**Department(s) specific:**

- 006 - Finance (Department of)

A256 Canada health transfer

**Description:**This statutory authority (pursuant to the *Federal-Provincial Fiscal Arrangements Act, Part V.1*) provides provinces and territories with long-term predictable funding for health care and supports the principles of the *Canada Health Act*: universality; comprehensiveness; portability; accessibility; and, public administration, as well as the provisions relating to extra-billing and user charges.

**Department(s) specific:**

- 006 - Finance (Department of)

A257 Canada social transfer

**Description:**This statutory authority (pursuant to the *Federal-Provincial Fiscal Arrangements Act, Part V.1*) provides funding to provinces and territories with the purposes of financing social programs in a manner that provides provincial flexibility, of supporting the prohibition against imposing minimum residency requirements for social assistance, and of promoting any shared principles and objectives developed between the Minister of Human Resources and Skills Development and representatives of all the provinces. Specifically, the funding is in support of post-secondary education, social assistance and social services, and programs for children.

**Department(s) specific:**

- 006 - Finance (Department of)

A267 Payment to Ontario related to Canada health transfer

**Description:**This statutory authority (pursuant to the *Federal-Provincial Fiscal Arrangements Act, Part V.1, section 24.702*), introduced in Budget 2009, provides additional payments to Ontario in 2009-10 and 2010-11 to ensure that, as an Equalization-receiving province, that province receives the same per capita Canada Health Transfer cash payments as other Equalization-receiving provinces. While the amount for 2009-10 was fixed at \$489,058,000, the amount for 2010-11 will be recalculated until September 2013.

**Department(s) specific:**

- 006 - Finance (Department of)

A273 Territorial financing (Part I.1 - *Federal - Provincial Fiscal Arrangement Act*)

**Description:**This statutory authority (pursuant to the *Federal-Provincial Fiscal Arrangements Act*, Part I.1) relates to Territorial Formula Financing, an annual unconditional transfer from the federal government to each of the three territorial governments. It enables territorial governments to provide a range of public programs and services to their residents that are comparable to those offered by provincial governments, at comparable levels of taxation. Prior to this program being legislated in 2004-05, funding was provided by way of "grants" as per agreements between each territorial government and the federal government.

**Department(s) specific:**

- 006 - Finance (Department of)

A274 Wait times reduction transfer

**Description:**This statutory authority (pursuant to the Part V.1 of the *Federal-Provincial Fiscal Arrangements Act*) provides funding for the purposes of assisting the provinces to reduce wait times according to their respective priorities, including training and hiring more health professionals, clearing backlogs, building capacity for regional centers of excellence, expanding appropriate ambulatory and community care programs and expanding tools to manage wait times, as outlined in the 2004 10 Year Plan to Strengthen Health Care.

**Department(s) specific:**

- 006 - Finance (Department of)

A383 Additional Fiscal equalization to Nova Scotia

**Description:**The legislative basis for this statutory expenditure authority is Part I of the *Federal-Provincial Fiscal Arrangements Act*.

**Department(s) specific:**

- 006 - Finance (Department of)

A384 Additional Fiscal equalization Offset Payment to Nova Scotia

**Description:**The legislative basis for this statutory expenditure authority is the *Nova Scotia and Newfoundland and Labrador Additional Fiscal Equalization Offset Payments Act*

**Department(s) specific:**

- 006 - Finance (Department of)

A385 Payments to provinces for assistance with sales tax harmonization

**Description:**This statutory authority (pursuant to the section 8.4 of the Part III.1 of the *Federal-Provincial Fiscal Arrangements Act*) provides funding to provinces who have entered into a sales tax harmonization agreement for the purposes of assisting for the administration and enforcement of the system of taxation contemplated under the agreement.

**Department(s) specific:**

- 006 - Finance (Department of)

A389 Fiscal stabilization

**Description:**This statutory authority (pursuant to Part II of the *Federal-Provincial Fiscal Arrangements Act*) provides Stabilization payments to protect provincial governments from sharp year-over-year declines in the sum of their own-source and Equalization revenues resulting from extraordinary economic downturns. The payment in 2014-15 of \$103,400,000 represents the new determination of the demand submitted by the Government of Quebec for 1991-92. The payment in 2015-16 of \$ 251,385,120 represents an advance payment to Alberta in respect of 2015-16. The payment in 2015-16 of \$31,674,480 represents an advance payment to Newfoundland and Labrador in respect of 2015-16.

**Department(s) specific:**

- 006 - Finance (Department of)

A421 Environment, including public transit and energy-efficient retrofit program for low-income housing

**Description:**Payments to provinces for the environment, including for public transit and for energy-efficient retrofit program for low-income housing. New statutory authority for Finance is established pursuant to an *Act to authorize the Minister of finance to make certain payments* (S.C.2005,c.36).

**Department(s) specific:**

- 006 - Finance (Department of)

A422 Training programs and post-secondary education access enhancement

**Description:**Payments to provinces to support training programs and enhancing access to post-secondary education, to benefit, among others, aboriginal Canadians. New statutory authority for Finance is established pursuant to an *Act to authorize the Minister of finance to make certain payments* (S.C.2005,c.36).

**Department(s) specific:**

- 006 - Finance (Department of)

A437 Incentive for provinces to eliminate taxes on capital

**Description:**This statutory authority (pursuant to the *Budget and Economic Statement Implementation Act, 2007, Section 139*), provides for the payment of an incentive for a province to eliminate capital taxes.

**Department(s) specific:**

- 006 - Finance (Department of)

A439 Securities regulation

**Description:**This statutory authority (pursuant to the *Budget Implementation Act, 2014, Section 313* which amends the *Budget Implementation Act, 2009, Section 295 (1)*) provides for the payments of a maximum amount of \$150,000,000 or any other amount that may be specified in an appropriation Act, to provinces and territories for matters relating to the establishment of a Canadian securities regulation regime and a Canadian regulatory authority.

**Department(s) specific:**

- 006 - Finance (Department of)

A444 Additional fiscal equalization payment - Total Transfer Protection (BIA1 2013)

**Description:**This statutory authority pursuant to the *Economic Action Plan 2013 Act, No. 1, Section 111*, which amends Part I of the *Federal-Provincial Fiscal Arrangements Act*, provides an additional fiscal equalization payment to New Brunswick for \$48,891,000 and to Manitoba for \$6,915,000.

**Department(s) specific:**

- 006 - Finance (Department of)

A445 Funding for Home Care Services and Mental Health Services

**Description:**This statutory authority (pursuant to the *Budget Implementation Act, 2017, No.1, Section 195*) provides funding to provinces and territories for home care services and mental health services for the fiscal year 2017-2018.

**Department(s) specific:**

- 006 - Finance (Department of)

A26 Finance - International development payments

A261 Payments for international development association

**Description:**The legislative basis for this statutory expenditure authority is the *Bretton Woods and Related Agreements Act*.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A264 Payments for foreign aid

**Description:**New statutory authority for Finance is established pursuant to an Act to authorize the Minister of finance to make certain payments (S.C.2005,c.36).

**Department(s) specific:**

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

#### A265 Payment for multilateral debt relief

**Description:**This statutory authority (pursuant to the *Economic Recovery Act* (stimulus), 2009, section 18) provides for the payment of a maximum amount of \$200 million in each fiscal year, to international organizations in order to make debt payments on behalf of eligible countries. The total amount paid out must not be more than a total of \$2.5 billion.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A266 Small and Medium Enterprise (SME) finance challenge

**Description:**The legislative basis for this statutory expenditure authority is the *Bretton Woods and Related Agreements Act*, section 8.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A269 Agriculture advance market commitment

**Description:**The legislative basis for this statutory expenditure authority is the *Bretton Woods and Related Agreements Act*, section 8.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A27 Finance - Other

#### A270 Payments to the Canadian Securities regulation Regime Transition Office

**Description:**This statutory authority (pursuant to the Canadian Securities Regulation Regime Transition Office Act, section 14) provides for the payments of a maximum amount of \$33,000,000 to the Transition Office for its use.

**Department(s) specific:**

- 006 - Finance (Department of)

#### A271 Payments for pensions grants or allowances in respect to the *Halifax Relief Pension Continuation Act*

**Description:**This statutory authority (pursuant to the *Halifax Relief Pension Continuation Act*) provides for payments of pensions, grants and allowances in relation to the Halifax 1917 explosion.

**Department(s) specific:**

- 006 - Finance (Department of)

A28 Foreign Affairs, Trade and Development (Department of)

A280 Climate Action Support

**Description:**

This statutory authority (pursuant to the *Budget Implementation Act, 2019, No.1*, section 129) provides for the disbursement of funds and amounts to be rebated for the purposes of the Greenhouse Gas Pollution Pricing Act.

**Department(s) specific:**

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

A281 Payments to the international financial institutions accounts

**Description:**This statutory authority (pursuant to the *International Development (Financial Institutions) Assistance Act*) provides for Direct payments to the development assistance funds of the international financial institutions.

**Department(s) specific:**

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

A285 Forgiveness of non-budgetary loans pursuant to section 24.1 of the *Financial Administration Act*

**Description:**This statutory authority (pursuant to section 24.1 of the *Financial Administration Act*) provides for the forgiveness of an amount up to \$449,533,044 owed by the Government of the Islamic Republic of Pakistan, in relation to loan agreements, subject to the conditions described in the Memorandum of Understanding signed on April 20, 2006 between the Government of Canada and the Government of the Islamic Republic of Pakistan.

**Department(s) specific:**

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

A29 Export development Canada

A291 Payments of concessional loans to facilitate and develop trade between Canada and foreign countries

**Description:**This statutory authority (pursuant to the *Export Development Act*, ) provides for the funding of the Canada Account related to concessional loan disbursements and loan provisioning.

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

A292 Forgiveness of non-budgetary loans pursuant to section 23(6) of the *Export Development Act*

**Description:**This statutory authority (pursuant to section 23(6) of the *Export Development Act*) provides for the forgiveness of the Canada Account non-budgetary loans.

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

A31 Health

A312 Canada Health Infoway Inc.

**Description:**Pursuant to the *Budget Implementation Act, 2009*, section 316, a maximum amount of \$500 million is available for payment to Canada Health Infoway Inc. - Pursuant to the *Budget Implementation Act, 2007*, section 133, a maximum amount of \$400 million is available for payment to Canada Health Infoway Inc. - Pursuant to the *Budget Implementation Act, 2004*, section 11, a maximum amount of \$100 million is available for payment to Canada Health Infoway Inc.- Pursuant to the *Budget Implementation Act 2003*, section 36 provides for the payment of a grant to the Canada Health Infoway Inc. in the amount of \$600 million.

**Department(s) specific:**

- 022 - Health (Department of)

A315 Payments in connection with the *Patent Act* (Patented medicines)

**Department(s) specific:**

- 022 - Health (Department of)

A32 Employment and Social Development Canada

A320 Benefit enhancement measures - Employment Insurance operating account

**Description:**This statutory authority (pursuant to the *Employment Insurance Act*, section 73.1) provides for the cost of the benefit enhancement measures.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A321 Interest payments under the *Canada Student Loans Act*

**Description:**This statutory authority (pursuant to the *Canada Student Loans Act*, section 6.(1)) provides for payments of interest to lending institutions in respect of each guaranteed student loan made by that lender to a full time student.

**Department(s) specific:**



- 014 - Employment and Social Development (Department of)

#### A322 Liabilities under the *Canada Student Loans Act*

**Description:**This statutory authority (pursuant to the *Canada Student Loans Act*) provides for the funding of liabilities related to guaranteed student loans under the Act. These include payments to financial institutions (other than interest payments under section 6(1) of the Act - see the Authority code A321), alternative payments to the provinces/territories, provincial administration fees, and other liabilities.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

#### A323 Interest and other payments under the *Canada Student Financial Assistance Act*

**Description:**This statutory authority (pursuant to the *Canada Student Financial Assistance Act*) provides for the funding of liabilities related to risk-shared Canada Student Loans under the Act. These include interest and other payments to financial institutions, alternative payments to the provinces/territories, provincial administration fees, and other liabilities.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

#### A326 Payments of compensation respecting government employees and merchant seamen

**Description:**This statutory authority (pursuant to the *Government Employees Compensation Act*) provides for payments to government employees, to Provincial Workers Compensation Boards and commissions, and for recovery of costs from Crown corporations, agencies and departments. Also (pursuant to the *Merchant Seamen Compensation Act*) it provides for payments to certain dependants of merchant seamen.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

#### A327 Old Age Security pension

**Description:**This statutory authority (pursuant to the *Old Age Security Act*) provides for payment of an Old Age Security pension to most Canadians aged 65 or older.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A330 Canada education savings grant payments to Registered Educations Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post - secondary education of children  
**Description:** This statutory authority (pursuant to the *Department of Human Resources Development Act*, Part III.I) provides for payments to financial institutions of a Canada Education Savings Grant (CESG) to beneficiaries of Registered Education Savings Plans (RESP).

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A331 Canada Student Grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act*

**Description:** This statutory authority (pursuant to the *Canada Student Financial Assistance Act*) provides for payments of grants to qualifying students.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A332 Payments related to the direct financing arrangements under the *Canada Student Financial Assistance Act*

**Description:** This statutory authority (pursuant to the *Canada Student Financial Assistance Act*) provides the funding of liabilities related to direct financing student loans, including federal-provincial integrated loans, under the Act. These include interest and transaction fee payments to financial institutions during the transition period, payments under service provider contracts, alternative payments to the provinces/territories, provincial administration fees, and other liabilities.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A333 Old age guaranteed income supplement payments

**Description:** This statutory authority (pursuant to the *Old Age Security Act*) provides for a supplement to be paid to low-income seniors (that meet certain income requirements) who are receiving the Old Age Security pension.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A334 Allowance payments

**Description:** This statutory authority (pursuant to the *Old Age Security Act*) provides for an allowance to be paid to spouses of low-income seniors who meet certain conditions related to the Old Age Security Program.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A335 Universal child care benefit

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A337 Canada learning bond payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to support access to post - secondary education to children from low - income families

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A338 Wage earner protection program

**Description:**This statutory authority (pursuant to the Wage earner Protection Program Act) provides for payments to individuals in respect of wages owed to them by employers who are bankrupt or subject to a receivership.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A339 Canada disability savings bond

**Description:**This statutory authority (pursuant to the *Canada Disability Savings Act*, section 6.(1)) provides for the payment of a Canada Disability Savings Bond into a registered disability savings plan of a beneficiary.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A340 Canada disability savings grants

**Description:**This statutory authority (pursuant to the *Canada Disability Savings Act*, section 6.(1)) provides, in respect of any contribution made to a registered disability savings plan of a beneficiary, for the payment of a Canada Disability Savings Grants into the plan.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A349 Payments in connection with the *Apprentice Loans Act*

**Description:**This statutory authority (pursuant to Division 30 of Part 6 of the *Economic Action Plan 2014 Act, No. 1* which enacts the *Apprentice Loans Act*) provides for any payments in connection with the *Apprentice Loans Act* (other than apprentice loans - see the authority code G181).

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

A34 Indian affairs and Northern Development

A342 Grants to aboriginal organizations designated to receive claim settlement payments pursuant to *Comprehensive Land Claim Settlement Acts*

**Description:**This statutory authority (pursuant to the *Comprehensive Land Claim Settlements Acts*) provides for payments to aboriginal organizations designated to receive claim settlements specified in land claim agreements enacted by *Comprehensive Land Claim Settlement Acts* (agreements are required in cases where Aboriginal title (traditional use and occupancy of land) had not been dealt with by treaty or by other legal methods).

**Department(s) specific:**

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

A345 Grant to the Nunatsiavut Government for the implementation of the Labrador Inuit land claims agreement pursuant to the *Labrador Inuit Land Claims Agreement Act*

**Department(s) specific:**

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

A347 Grassy Narrows and Islington Bands Mercury Disability Board

**Description:**This statutory authority (pursuant to the *Grassy Narrows and Islington Indian Band Mercury Pollution Claims Settlement Act*) provides for the payment of certain sums to each Band, the establishment of the Grassy Narrows and Islington Bands Mercury Disability Board ... and, subject to certain exceptions contained in the Agreement, the abolition of all existing and future rights of action of the Bands and of every past, present or future member of the Bands, and the estates thereof, in respect of any claims and causes of action that are the subject of the agreement.

**Department(s) specific:**

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

A348 Indian Annuities Treaty payments

**Description:**This statutory authority provides for payments (\$4 or \$5) to any registered Indian who is either a member of or affiliated with the bands that signed the Robinson-Huron, Robinson-Superior and eleven (11) numbered treaties. The treaty annuities are normally paid in cash at treaty day events. Triennial clothing allowances are also paid to the Chiefs and councillors and hunting and fishing supplies (e.g. ammunition and nets). The legislative basis of the statutory expenditure authority is the *Indian Act* R.S. 1985 c. I-5.

**Department(s) specific:**

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

A35 Office of Infrastructure of Canada

### A356 Green infrastructure fund

**Description:**This statutory authority (pursuant to the *Budget Implementation Act, 2009*, section 303) provides for the payment of a maximum amount of \$200,000,000 to support infrastructure projects that promote a clean environment.

**Department(s) specific:**

- 142 - Office of Infrastructure of Canada

### A357 Gas Tax Fund - Financing municipal infrastructure

**Description:**This statutory authority pursuant to the *Economic Action Plan Act, No.1 (Budget Implementation Act, 2013)*, section 233 which amends the *Keeping Canada's Economy and Jobs Growing Act*, provides for a payment of a maximum amount determined in accordance with subsection (2) of the same act for each fiscal year beginning on or after April 1, 2014, to provinces, territories, municipalities, municipal associations, provincial, territorial and municipal entities and First Nations for the purpose of municipal, regional and First Nations infrastructure.

**Department(s) specific:**

- 042 - Indian Affairs and Northern Development (Department of)
- 142 - Office of Infrastructure of Canada

### A36 Industry

#### A362 Liabilities in Atlantic Canada under the *Small Business Loan Act*

**Description:**This statutory authority (pursuant to the *Small Business Loan Act*) provides for payment of claims (i.e., sharing of loan losses between the lenders and the federal government). The *Small Business Loans Act* (SBLA) was repealed on March 31, 1999. While lending activity ceased on March 31, 1999, the Small Business Loans Administration will continue to receive claims and revenue associated with these loans for many years to come. SBL loans can have maturities of up to 10 years after the first scheduled principal payment, and lenders may take as long as three years after a loan defaults to claim their losses. Industry Canada manages the program for itself and the regional economic development agencies.

**Department(s) specific:**

- 012 - Economic Development Agency of Canada for the Regions of Quebec
- 023 - Atlantic Canada Opportunities Agency
- 033 - Industry (Department of)
- 044 - Western Economic Diversification (Department of)

### A366 Liabilities under the *Canada Small Business Financing Act*

**Description:**This statutory authority (pursuant to the *Canada Small Business Financing Act* (CSBFA)) which became effective on April 1, 1999 and replaces the *Small Business Loans Act*. The CSBFA program parameters parallel those of the SBLA (i.e. sharing of loan losses between the lenders and the federal government and revenue associated with these loans) but certain provisions have been included to strengthen the move toward cost recovery. Industry Canada manages the program for itself and the regional economic development agencies.

**Department(s) specific:**

- 012 - Economic Development Agency of Canada for the Regions of Quebec
- 023 - Atlantic Canada Opportunities Agency
- 033 - Industry (Department of)
- 044 - Western Economic Diversification (Department of)

### A367 Genome Canada

**Description:**Pursuant to *Economic Action Plan Act, No. 1 (Budget Implementation Act, 2013)*, section 127 provides for a payment of a maximum amount of 165 million.

**Department(s) specific:**

- 033 - Industry (Department of)

### A369 Liabilities for loan guarantee payments pursuant to paragraph 14(1)(b) of the *Department of Industry Act*

**Description:**This statutory authority (pursuant to the *Department of Industry Act* section 14(1)(b)) provides to guarantee the repayment of a loan.

**Department(s) specific:**

- 033 - Industry (Department of)

### A438 Improving infrastructure at universities and colleges

**Description:**This statutory authority (pursuant to the *Budget Implementation Act, 2009*, Section 309) provides for the payment of a maximum amount of \$1,000,000,000 to accelerate repairs and maintenance at post-secondary institutions.

**Department(s) specific:**

- 033 - Industry (Department of)

### A37 Natural Resources

A371 Payments to Atomic Energy of Canada Limited (AECL)

**Description:**Pursuant to the *Jobs and Economic Growth Act (Budget Implementation Act, 2010)*, section 2146 provides for payments to AECL for any amount that is required to carry out a measure referred to in sections 2139 to 2141 under this Act.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A374 Canada - Newfoundland and Labrador Offshore Petroleum Board

**Description:**This statutory authority (pursuant to the *Canada-Newfoundland and Labrador Atlantic Accord Implementation Act, Part I*) provides for expenditures related the Canada-Newfoundland Offshore Petroleum Board that manages the petroleum resources in the Newfoundland offshore area on behalf of the Government of Canada and the Government of Newfoundland and Labrador.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A375 Canada/Nova Scotia Offshore Petroleum Board

**Description:**This statutory authority (pursuant to the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act, Part I*) provides for expenditures related the Canada-Nova Scotia Offshore Petroleum Board that is the independent joint agency of the Governments of Canada and Nova Scotia established pursuant to the federal *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act* and the provincial *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation (Nova Scotia) Act*.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A376 Payments to the nova scotia offshore revenue account

**Description:**This statutory authority .(pursuant to the *Canada-Nova Scotia Offshore Petroleum Resources Accord Implementation Act, Part IV*) provides for expenditures related the Nova Scotia Offshore Revenue Account for amounts that have been refunded or reimbursed by the province.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A378 Payments to the newfoundland offshore petroleum resource revenue fund

**Description:**This Natural Resources statutory authority (pursuant to the *Canada-Newfoundland and Labrador Atlantic Accord Implementation Act, Part IV*) provides for expenditures related the Newfoundland Offshore Petroleum Resource Revenue Fund for amounts that have been refunded or reimbursed by the province.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A379 Newfoundland Fiscal equalization Offset Payments

**Description:**This statutory authority (pursuant to the *Canada-Newfoundland and Labrador Atlantic Accord Implementation Act*, Part V) provides for fiscal equalization offset payments to the province of Newfoundland and Labrador.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A381 Crown share adjustment payments for Nova Scotia Offshore Petroleum Resources

**Description:**This statutory authority (pursuant to the *Canada Nova Scotia Offshore Petroleum Accord Implementation Act*) provides for crown share adjustment payments to be made to the province of Nova Scotia. The amount is equal to seventy-five per cent of the profit realized on project resulting in the production of petroleum in the Nova Scotia offshore area.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A390 Green Municipal Fund

**Description:**This statutory authority (pursuant to the *Budget Implementation Act, 2019, No. 1*, section 131 (1)) provides for payments of a maximum of \$950,000,000 to the Federation of Canadian Municipalities for the purpose of providing funding to the Green Municipal Fund.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A39 Canada Revenue Agency

A391 Children's Special Allowance payments

**Description:**This statutory authority (pursuant to the *Children's Special Allowances Act*) provides for children's special allowance (CSA) payments. The CSA is a tax-free monthly payment to provincial or territorial agencies and other organizations or individuals for a child who: is under the age of 18; physically resides in Canada; and is maintained by an agency.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)



### A392 Energy cost benefit

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

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

### A393 Softwood lumber - Payments to provinces

**Description:**This statutory authority is established pursuant to the *Softwood Lumber Products Export Charge Act, 2006*. It provides for payments to Provinces as stipulated in the Act and related Regulations.

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

- 122 - Canada Revenue Agency - (Administered Activities)

### A394 Climate action incentive payments

**Description:**This statutory authority is established pursuant to section 122.8 of the *Income Tax Act*.

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

- 122 - Canada Revenue Agency - (Administered Activities)

### A40 Public Works and Government Services

#### A401 Payment in lieu of taxes to municipalities and other taxing authorities

**Description:**This statutory authority (pursuant to the *Payments in Lieu of Taxes Act*) provides for payments in lieu of taxes to municipalities, provinces and other bodies exercising functions of local government that levy real property taxes. The amounts expended by PWGSC are recovered from the custodian departments and credited against the statutory payments.

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

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

### A41 Transport

#### A411 Victoria bridge, Montreal

**Description:**This statutory authority (pursuant to Vote 107, *Appropriation Act#5, 1963*) provides for expenditures related to the Victoria Bridge for payments to CN Rail for loss of toll revenue and for rehabilitation work on the roadway portion of the bridge.

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

- 034 - Transport (Department of)

#### A413 Northumberland Strait Crossing subsidy payment

**Description:**This statutory authority (pursuant to the *Northumberland Strait Crossing Act*) provides for an annual subsidy payment (for 35 years, with the last payment being April 1, 2032) to the Strait Crossing Development Inc. for the Confederation Bridge.

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

- 034 - Transport (Department of)

A414 Payments in respect of St. Lawrence Seaway agreements

**Description:**This statutory authority (pursuant to the *Canada Marine Act*, Part 3, section 82.) provides for payments to the St. Lawrence Seaway Authority for charges, expenses and outlays incurred in connection with government retained assets as specified in the Managed Asset Agreement.

**Department(s) specific:**

- 034 - Transport (Department of)

A45 Canada Mortgage and Housing Corporation

A453 Renovation and retrofit of social housing

**Description:**This statutory authority (pursuant to the *Budget Implementation Act*, 2009, Section 312) provides for the payment of a maximum amount of \$500,000,000 to provide funding to provinces and territories to address the backlog in demand for renovation and energy retrofits of social housing.

**Department(s) specific:**

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

A454 Housing for low-income seniors

**Description:**This statutory authority (pursuant to the *Budget Implementation Act*, 2009, Section 313) provides for the payment of a maximum amount of \$200,000,000 to provide funding to provinces and territories through the Affordable Housing Initiative for the construction of housing units for low-income seniors.

**Department(s) specific:**

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

A47 Citizenship and Immigration Canada

A471 Fees returned in connection with a terminated application

**Description:**This statutory authority (pursuant to the *Budget Implementation Act* 2012, Section 707 which amends the *Immigration and Refugee Protection Act*) provides for, under certain circumstances, the return of fees paid in relation to an application, by a foreign national for a permanent resident visa as a member of the prescribed class of federal skilled workers, that was made before February 27, 2008.

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

A472 Fees returned in connection with a terminated application in investor and entrepreneur classes

**Description:**This statutory authority (pursuant to the *Budget Implementation Act 2014*, Section 303 which amends the *Immigration and Refugee Protection Act*) provides for the return of fees paid in relation to an application, by a foreign national for a permanent resident visa as a member of the prescribed class of investors or of entrepreneurs if, before February 11, 2014, it has not been established by an officer, in accordance with the regulations, whether the applicant meets the selection criteria and other requirements applicable to the class in question.

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

A5 Revolving funds

A50 Agriculture

A501 Canadian Grain Commission revolving fund

**Description:**This statutory authority (pursuant to the Treasury Board 1995 approval) provides for expenditures for purposes of operating the Canadian Grain Revolving Fund and the authority to spend revenue received. The aggregate of expenditures may not exceed, at any one time, more than \$2,000,000. Provisions of the *Revolving Funds Act* indicate that the act may be amended/repealed by an *Appropriation Act* and as such, the legislative basis of this statutory expenditure authority was *Appropriation Act #4 1994-95*.

**Department(s) specific:**

- 133 - Canadian Grain Commission

A502 Canadian Pari-Mutuel Agency revolving fund

**Description:**The legislative basis for this statutory expenditure authority is the *Revolving Funds Act*.

**Department(s) specific:**

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

A51 Canadian Heritage

A513 National film board revolving fund

**Description:**The legislative basis for this statutory expenditure authority is the *Revolving Funds Act*.

**Department(s) specific:**

- 039 - National Film Board

A53 Industry

A531 Canadian intellectual property office revolving fund

**Description:**Provisions of the *Revolving Funds Act* indicate that the act may be amended/repealed by an *Appropriation Act* and as such, the legislative basis of this statutory expenditure authority was *Appropriation Act #3 1993-94*.

**Department(s) specific:**

- 033 - Industry (Department of)

A54 Natural Resources

A541 Geomatics Canada revolving fund

**Description:**Provisions of the *Revolving Funds Act* indicate that the act may be amended/repealed by an *Appropriation Act* and as such, the legislative basis of this statutory expenditure authority was *Appropriation Act #3 1993-94*.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

A56 Public Works and Government Services

A561 Real property services revolving fund

**Description:**The legislative basis for this statutory expenditure authority is the *Revolving Funds Act*.

**Department(s) specific:**

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

A564 Optional services revolving fund

**Description:**The legislative basis for this statutory expenditure authority is the *Revolving Funds Act*.

**Department(s) specific:**

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

A568 Translation bureau revolving fund

**Description:**Provisions of the *Revolving Funds Act* indicate that the act may be amended/repealed by an *Appropriation Act* and as such, the legislative basis of this statutory expenditure authority was *Appropriation Act #4 1994-95*.

**Department(s) specific:**

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

A58 Public Safety and Emergency Preparedness

A581 CORCAN revolving fund

**Description:**Provisions of the *Revolving Funds Act* indicate that the act may be amended/repealed by an *Appropriation Act* and as such, the legislative basis of this statutory expenditure authority was *Appropriation Act #4 1991-92*.

**Department(s) specific:**

- 053 - Correctional Service of Canada

A59 Citizenship and Immigration (Department of)

A521 Passport office revolving fund

**Description:**The legislative basis for this statutory expenditure authority is the *Revolving Funds Act*.

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

A6 Superannuation and related accounts

A60 Canadian Heritage

A601 Payments under the *Lieutenant- Governors Superannuation Act*

**Description:**This statutory authority (pursuant to the *Lieutenant-Governors Superannuation Act*) provides for payments of superannuation benefits to former Lieutenant Governors.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

A602 Supplementary Retirement Benefits - Former lieutenant-governors

**Description:**This statutory authority provides for payments of supplementary retirement benefits to former Lieutenant Governors. The legislative basis of the statutory expenditure authority is the *Lieutenant Governor Superannuation Act* R.S.C. 1985 c. L-8.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

A61 Foreign Affairs, Trade and Development (Department of)

A611 Payments under the *Diplomatic Service (Special) Superannuation Act*

**Description:**This statutory authority provides for superannuation benefits to senior appointees that served outside Canada and are covered by the *Diplomatic Service (Special) Superannuation Act*.

**Department(s) specific:**

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

A62 Governor General

A621 Annuities payable under the *Governor General's Act*

**Description:**This statutory authority (pursuant to the *Governor General's Act*) provides for payments of retiring annuities superannuation benefits to former Governor's Generals or their spouses.

**Department(s) specific:**

- 008 - Office of the Governor General's Secretary

## A63 Employment and Social Development Canada

### A632 Civil Service Insurance actuarial liability adjustments

**Description:**This statutory authority (pursuant to the *Civil Service Insurance Act*, Regulations, Section 16(3)) provides for expenditures that adjust the actuarial liability for the Civil Service Insurance Fund.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

### A633 Actuarial liability adjustments - Government annuities account

**Description:**This statutory authority (pursuant to the *Government Annuities Act*, Section 15(2)) provides for expenditures that adjust the actuarial liability for the Government Annuities Account.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

## A65 National Defence

### A653 Pensions and annuities paid to civilians

**Description:**This statutory authority provides for expenditures related to dependants of certain members of the Royal Canadian Air Force killed while serving as instructors under the British Commonwealth Air Training Plan (*Appropriation Act # 4, 1968*).

**Department(s) specific:**

- 018 - National Defence (Department of)

### A654 Payments under the *Supplementary Retirement Benefits Act*

**Description:**This statutory authority (pursuant to the *Supplementary Retirement Benefits Act*) provides supplementary retirement benefits for certain persons in receipt of pensions payable out of the Consolidated Revenue Fund

**Department(s) specific:**

- 018 - National Defence (Department of)

### A655 Payments under parts I - IV of the *Defence Services Pension Continuation Act*

**Description:**This statutory authority (pursuant to R.S., 1970 c. D-3) provides for the payment of pensions to certain persons enrolled as members of the Regular Forces before the 1st day of April 1946

**Department(s) specific:**

- 018 - National Defence (Department of)

## A67 Public Safety and Emergency Preparedness

A671 Pensions and other employee benefits - Royal Canadian Mounted Police (RCMP)

**Description:**This statutory authority provides for expenditures related to the government's contribution towards pensions and other benefits for members of the RCMP force. The legislative basis of the statutory expenditure authority is the *Canadian Forces Superannuation Act*, R.S.C., 1985, c. C-17 and the *Defence Services Pension Continuation Act*, R.S.C., 1970, c. D-3.

**Department(s) specific:**

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

A672 Royal Canadian Mounted Police (RCMP) - Earlier Superannuation Acts

**Description:**This statutory authority (pursuant to the *Royal Canadian Mounted Police Pension Continuation Act*) provides for expenditures related to pensions.

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

A68 Treasury Board

A681 Payments under earlier *Superannuation Acts*

**Description:**The legislative basis of the statutory expenditure authority is the *Public Service Pension Adjustment Act*.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

A683 Payments for the pay equity settlement

**Description:**This statutory authority (pursuant to the *Crown Liability and Proceedings Act*) provides for expenditures related to the public service pay equity settlement which was a Tribunal Order under the *Canadian Human Rights Act* that was made a Federal Court Orders.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

A69 Veterans Affairs

A691 Veterans insurance actuarial liability adjustment

**Description:**This statutory (pursuant to the *Veterans' Insurance Act*) authority provides for expenditures that adjust the actuarial liability for the Veterans Insurance Fund to which all moneys received and all moneys paid shall be charged. The final date on which application for this insurance (i.e., veterans of World War II) could have been received, was October 31, 1968.

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

A692 Returned Soldiers Insurance actuarial liability adjustment

**Description:**This statutory authority (pursuant to the *Returned Soldiers' Insurance Act*) provides for expenditures that adjust the actuarial liability for the Returned Soldiers Insurance Fund to which all moneys received and all moneys paid shall be charged. The final date on which application for this insurance could have been received, was August 31, 1933.

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

A7 Interest and other costs related to public debt

A70 Finance - Interest on unmatured debt and other public debt costs

**Description:**Details of the Public debt charges are in the Financial Reporting Accounts (FRA).

A701 Interest on unmatured debt and other public debt costs

**Description:**This statutory authority (pursuant to the *Financial Administration Act*, Part IV, Sections 54 and 55) provides for payments of interest and other costs or expenses incurred relevant to the Public Debt.

**Department(s) specific:**

- 006 - Finance (Department of)

A702 Interest on other liabilities

**Description:**This statutory authority provides for payments of interest to the various pension plans (such as the Public service Superannuation Account, the Canadian Forces Superannuation Account, The Royal Canadian Mounted Police Superannuation Account, the members of Parliament Retiring Allowances Account, the Supplementary Retirement Benefits Account) and other accounts.

**Department(s) specific:**

- 006 - Finance (Department of)

A8 Other statutory amounts

A81 Canadian Heritage

A811 Payment to the Canadian museum of immigration at pier 21

**Description:**This statutory authority (pursuant to *The Museums Act*) provides for the payment of a maximum amount of \$15 million to the Canadian Museum of Immigration at Pier 21.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

A82 Finance



A821 Purchase of domestic coinage

**Description:**This statutory authority (pursuant to the *Royal Canadian Mint Act*, Section 7.(3)) provides for payments for the production, storage and shipping of the coins of the currency of Canada.

**Department(s) specific:**

- 006 - Finance (Department of)

A823 Payment of liabilities previously recorded as revenue

**Description:**This statutory authority (pursuant to the *Financial Administration Act*, Sections 20.(3)) provides for payments of outstanding cheques (equal or over 10 years old) that have previously been removed and credited to other revenue.

**Department(s) specific:**

- 006 - Finance (Department of)

A824 Payments to depositors under *Financial Institution Depositors Compensation Act*

**Description:**This statutory authority (pursuant to the *Financial Institution Depositors Compensation Act*, Sections 3-8) provides for payments as compensation to depositors of the Canadian Commercial Bank (CCB), the CCB Mortgage Investment Corporation and the Northland Bank in respect of uninsured deposits, providing the application for the payment is received prior to April 1, 1986.

**Department(s) specific:**

- 006 - Finance (Department of)

A825 Payments under section 17 of the *Office of the Superintendent of Financial Institution Act*

**Description:**This statutory authority (pursuant to the *Office of the Superintendent of Financial Institution Act*, Sections 16-17) provides for payments to defray the expenses for the operations of the Office and authority to expend assessment revenue received which may at any one time not exceed \$40 million.

**Department(s) specific:**

- 011 - Office of the Superintendent of Financial Institutions

A826 Payments to foreign claims fund

**Description:**The legislative basis of the statutory expenditure authority is the *Appropriation Act #9*, 1966.

**Department(s) specific:**

- 006 - Finance (Department of)

A827 Payments under section 13 of the *Financial Consumer Agency of Canada Act*

**Description:**This statutory authority (pursuant to the of the *Financial Consumer Agency of Canada Act*, Section 13) provides for payments to defray the costs of its operation through the spending of assessments and other revenue received; or an appropriation Act provides otherwise; or subject to terms and conditions by the Minister of Finance money may be advanced out of CRF.

**Department(s) specific:**

- 141 - Financial Consumer Agency of Canada

A828 Payments to the Canada Infrastructure Bank

**Description:**This statutory authority (pursuant to the *Budget Implementation Act, 2017, No. 1*, Section 403) provides for payments not to exceed \$35,000,000,000 to the Canada Infrastructure Bank.

**Department(s) specific:**

- 006 - Finance (Department of)

A992 Statutory payments to the Canadian Commercial Corporation

**Description:**This statutory authority (pursuant to the *Canadian Commercial Corporation Act*, Section 12(2)) provides for payment to the Canadian Commercial Corporation as per the requirements of the act.

**Department(s) specific:**

- 006 - Finance (Department of)

A83 Export development Canada

A832 Export development Canada - Administration charges per section 23 of the *Export Development Act*

**Description:**This statutory authority (pursuant to the *Export Development Act*, Section 23 (5)) provides for the reimbursement of Export Development Canada expenses and overhead arising from their administration of the Canada Account.

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

A85 Indian affairs and Northern Development

A852 Payments on loan guarantees made to Indians for housing and economic development

**Description:**This statutory authority (pursuant to the *Indian Act*) provides for the payments to Lenders on submission of application for defaulted Indian Housing and Economic Development loans which are secured by a loan guarantee. Where a Lender claim has been paid by the department, the Lender will have given the Minister an absolute assignment of its rights under the Loan Agreement.

**Department(s) specific:**

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

A853 Payments to comprehensive claim beneficiaries in compensation for resource royalties

**Description:**This statutory authority (pursuant to the *Comprehensive Land Claim Settlement Acts*) provides for resource revenue-sharing payments to be made to aboriginal organizations designated to receive these payments (agreements are required in cases where Aboriginal title (traditional use and occupancy of land) had not been dealt with by treaty or by other legal methods).

**Department(s) specific:**

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

A87 Justice

A872 Commissioner for Federal Judicial Affairs: Judges salaries, allowances and annuities

**Description:**This statutory authority (pursuant to the *Judges Act*) provides for payments related to judges salaries and allowances, payments of annuities to the judges and their families, and lump sum payments to spouses of judges who die while in Office.

**Department(s) specific:**

- 051 - Office of the Commissioner for Federal Judicial Affairs

A875 Supreme Court - Judges salaries, allowances and annuities

**Department(s) specific:**

- 080 - Registrar of the Supreme Court of Canada

A88 Health

A803 Canadian Food Inspection Agency - Compensation payments for the *Health of Animals Act* and the *Plant Protection Act*

**Description:**This statutory authority (pursuant to the Regulations under the *Health of Animals Act* and the *Plant Protection Act*, and authorized pursuant to the *Canadian Food Inspection Agency Act*) provides for compensation payments related to the health of animals and the protection of plants.

**Department(s) specific:**

- 136 - Canadian Food Inspection Agency

A90 Parliament

A901 Officers and members of the Senate - Salaries, allowances and other payments

**Description:**This statutory authority (pursuant to the *Parliament of Canada Act*) provides for expenditures related to the Salaries, allowances and other payments to Members of the Senate as well as contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account.

**Department(s) specific:**

- 009 - Senate

A902 Members of the House of Commons - Salaries and allowances

**Description:**This statutory authority (pursuant to the *Parliament of Canada Act*) provides for expenditures related to the Salaries, allowances and other payments to Members of the House of Commons as well as contributions to the Members of Parliament Retiring Allowances Account, and Members of Parliament Retirement Compensation Arrangements Account.

**Department(s) specific:**

- 067 - House of Commons

A91 Privy Council

A911 Salary of the chief electoral officer

**Description:**This statutory authority (pursuant to the *Canada Elections Act*, Section 15.(2)) provides for expenditures related to the Salary of the Chief Electoral Officer.

**Department(s) specific:**

- 015 - Office of the Chief Electoral Officer

A912 Electoral expenditures

**Description:**This statutory authority (pursuant to the *Canada Elections Act* and the *Referendum Act*) provides for expenditures to prepare and conduct a federal general election, by-election or referendum; to administer the political financing provisions of the *Canada Elections Act*; to monitor compliance with and enforce electoral legislation; to carry out investigations into allegations that would amount to offences under the *Canada Elections Act*; to conduct voter education and information programs; to carry out studies on alternative voting methods and, with the approval of parliamentarians, to test online voting processes for future use during electoral events.

**Department(s) specific:**

- 015 - Office of the Chief Electoral Officer

### A913 Expenditures under the *Electoral Boundaries Readjustment Act*

**Description:**This statutory authority provides for expenditures to support the independent commissions in charge of adjusting the boundaries of federal electoral districts, and salaries and other expenditures of the commissions.

**Department(s) specific:**

- 015 - Office of the Chief Electoral Officer

### A92 Receiver General

#### A922 Provision for valuation

**Description:**The legislative basis of the statutory expenditure authority is the *Financial Administration Act*, Section 63.

**Department(s) specific:**

- 097 - Receiver General

### A93 Veterans Affairs

#### A931 Re-establishment credits under section 8, and repayments under section 15 of the *War Service Grants Act* of compensating adjustments made in accordance with the terms of the *Veterans' Land Act*

**Description:**This statutory authority provides for expenditures to provide for re-establishment credits and repayments in accordance with the *War Service Grants Act* and for compensating adjustments in accordance with the *Veterans' Land Act*.

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

## B Non-Statutory expenditures

**Description:**Non-statutory expenditures are those vote authorities that Parliament approves annually through an *appropriation Act*. Once approved, the vote wording attributable to each vote become the governing conditions under which expenditures may be made. The listed authority codes are to be used (as appropriate) for coding non-statutory expenditures.

### B1 Standard

B11 Program expenditures or operating expenditures vote-All departments

B119 Program expenditures or operating expenditures vote - Reorganization

**Note(s):**

- A department must obtain the approval from the Receiver General before using this code.

### B11A Program expenditures or operating expenditures vote

**Description:**This non-statutory program or operating expenditure vote authority (pursuant to an *Appropriation Act*) provides for expenditures (includes operating and also, capital or grants and contributions, if for a program, neither element equals or exceeds \$5 million (see authority code B14A and B15A)). The Estimates Vote structure corresponds, in that there is usually only one Vote for each departmental program. Departments should select only one code sequence, either B11A or B12A and use it exclusively.

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

- Most departments and agencies are to substitute the letter A by a zero (0). However, in rare cases, where a department or agency has more than one operating vote, or another department or agency is allowed to function within a host departmental financial system and the accounting is included in the host department's Central Financial Management and Reporting System (CFMRS) trial balance, the A would be substituted sequentially by 1 for the first vote/organization and by 2 for the second vote/organization, etc.

B12 Program expenditures or operating expenditures vote-All departments

B129 Program expenditures or operating expenditures vote - Reorganisation

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

- A department must obtain the approval from the Receiver General before using this code.

### B12A Program expenditures or operating expenditures vote

**Description:**This non-statutory program or operating expenditures vote authority (pursuant to an *Appropriation Act*) provides for expenditures (includes operating and also, capital or grants and contributions, if for a program, one of the elements equals or exceeds \$5 million (see authority code B14A and B15A)). The Estimates Vote structure corresponds, in that there is usually only one Vote for each departmental program. Departments should select only one code sequence, either B11A or B12A and use it exclusively.

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

- Most departments and agencies are to substitute the letter A by a zero (0). However, in rare cases, where a department or agency has more than one operating vote, or another department or agency is allowed to function within a host departmental financial system and the accounting is included in the host department's Central Financial Management and Reporting System (CFMRS) trial balance, the A would be substituted sequentially by 1 for the first vote/organization and by 2 for the second vote/organization, etc.

B13 Revenue credited to the vote-Authorized departments

B138 Revenue credited to the vote (credited to the capital vote for the program)

**Description:**This non-statutory capital expenditure vote authority (pursuant to an *appropriation Act*) provides for the respending of revenue credited to vote from external and internal sources in accordance with the particular Parliamentary authority.

**Department(s) specific:**

- 163 - Shared Services Canada

B139 Revenue Credited to the Vote (Credited to the Program or Operating Vote for the Program) - Reorganisation

**Note(s):**

- A department must obtain the approval from the Receiver General before using this code.

B13A Revenue credited to the vote (credited to the program or operating vote for the program)

**Description:**This non-statutory program or operating expenditure vote authority (pursuant to an *appropriation Act*) provides for the respending of revenue credited to vote from external and internal sources in accordance with the particular Parliamentary authority.

**Note(s):**

- Most departments and agencies are to substitute the letter A by a zero (0). However, in rare cases, where a department or agency has more than one operating vote, or another department or agency is allowed to function within a host departmental financial system and the accounting is included in the host department's Central Financial Management and Reporting System (CFMRS) trial balance, the A would be substituted sequentially by 1 for the first vote/organization and by 2 for the second vote/organization, etc.

B14 Capital vote-Authorized departments

B149 Capital vote - Reorganisation

**Note(s):**

- A department must obtain the approval from the Receiver General before using this code.

B14A Capital vote

**Description:**This non-statutory expenditure capital vote authority (pursuant to an *Appropriation Act*) that provides for capital expenditures (i.e., a program where capital equals or exceeds \$5 million).

**Note(s):**

- Most departments and agencies are to substitute the letter A by a zero (0). However, in rare cases, where a department or agency has more than one operating vote, or another department or agency is allowed to function within a host departmental financial system and the accounting is included in the host department's Central

Financial Management and Reporting System (CFMRS) trial balance, the A would be substituted sequentially by 1 for the first vote/organization and by 2 for the second vote/organization, etc.

B15 Grants and contributions-Authorized departments

B156 Grants and contributions - Efficient Transportation system

**Department(s) specific:**

- 034 - Transport (Department of)

B157 Grants and contributions - Green and Innovative Transportation System

**Department(s) specific:**

- 034 - Transport (Department of)

B158 Grants and contributions - Safe and Secure Transportation System

**Department(s) specific:**

- 034 - Transport (Department of)

B159 Grants and contribution vote - Reorganisation

**Note(s):**

- A department must obtain the approval from the Receiver General before using this code.

B15A Grants and contribution vote

**Description:**This non-statutory expenditure grants and contributions vote authority (pursuant to an *Appropriation Act*) provides for grants and contribution expenditures (i.e., a program where grants and contributions equals or exceeds \$5 million).

**Note(s):**

- Most departments and agencies are to substitute the letter A by a zero (0). However, in rare cases, where a department or agency has more than one operating vote, or another department or agency is allowed to function within a host departmental financial system and the accounting is included in the host department's Central Financial Management and Reporting System (CFMRS) trial balance, the A would be substituted sequentially by 1 for the first vote/organization and by 2 for the second vote/organization, etc.

B16 Other appropriations

B161 Debt write-offs

**Description:**This non-statutory expenditure vote authority (pursuant to an appropriation Act) provides for the recording of the write off of debts, obligations or claims as specified in Section 25.(2) of the *Financial Administration Act*.



## B162 Forgiveness of debts

**Description:**This non-statutory expenditure vote authority (pursuant to an appropriation Act or any other Act of Parliament) provides for the recording of the forgiveness of debts, obligations or claims as specified in Section 24.1 of the *Financial Administration Act*.

## B2 Appropriations to Crown corporations

**Description:**If a ministry has Crown corporations for which it is reporting expenses, the last two digits specified under B2 should be used to distinguish between the votes to each Crown corporation, as well as each of the votes shown for the same Crown corporation.

## B20 Canadian Broadcasting Corporation

### B202 Payments to the Canadian Broadcasting Corporation for operating expenditures

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the Canadian Broadcasting Corporation for operating expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

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

- 135 - Canadian Heritage (Department of)

### B204 Payments to the Canadian Broadcasting Corporation for capital expenditures

**Description:**This non-statutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Canadian Broadcasting Corporation for capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

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

- 135 - Canadian Heritage (Department of)

### B206 Payments to the Canadian Broadcasting Corporation for working capital

**Description:**This non-statutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments to the Canadian Broadcasting Corporation for working capital. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

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

- 135 - Canadian Heritage (Department of)

## B21 National capital commission

B212 Payments to the National Capital Commission for operating expenditures

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

B214 Payments to the National Capital Commission for capital expenditures

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

B22 Payments to museums

B221 Payments to the National Gallery of Canada for operating and capital expenditures

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the National Gallery of Canada to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

B222 Payments to the National Gallery of Canada for the acquisition of objects for the collection and related costs

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the National Gallery for purchases of objects of art. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

B223 Payments to the Canadian Museum of History for operating and capital expenditures

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the Canadian Museum of History to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

**B224 Payments to the Canadian Museum of Nature for operating and capital expenditures**

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the Canadian Museum of Nature to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

**B225 Payments to the National Museum of Science and Technology for operating and capital expenditures**

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the National Museum of Science and Technology to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

**B226 Payments to the Canadian Museum for Human Rights for operating and capital expenditures**

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the Canadian Museum for Human Rights to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

**B227 Payments to the Canadian Museum of Immigration at Pier 21 for operating and capital expenditures**

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to Canadian Museum of Immigration at Pier 21 to be used for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

**B23 Payments for cultural purposes**

**B231 TELEFILM Canada**

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to Telefilm Canada. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 037 - Telefilm Canada

**B232 Payments to the National Arts Centre Corporation for operating expenditures**

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

**B234 Payments to the Canada Council for the Arts**

**Description:**Payments to the Canada Council for the Arts to be used for the furtherance of the objects set out in section 8 of the *Canada Council for the Arts Act*.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

**B24 Payments for transportation purposes**

**B241 Payments to Marine Atlantic Inc.**

**Department(s) specific:**

- 034 - Transport (Department of)

**B242 Payments to VIA Rail Canada Inc.**

**Department(s) specific:**

- 034 - Transport (Department of)

**B243 Payments to The Jacques-Cartier and Champlain Bridges Inc.**

**Department(s) specific:**

- 142 - Office of Infrastructure of Canada

**B244 Payments to the Canadian Air Transport Security Authority for operating and capital expenditures**

**Department(s) specific:**

- 034 - Transport (Department of)

**B245 Payments to The Federal Bridge Corporation Limited**

**Description:**Payments to The Federal Bridge Corporation Limited to replace the deteriorating North Channel span of the Seaway International Bridge and related infrastructure improvements.

**Department(s) specific:**

- 034 - Transport (Department of)

B246 Payments to The Windsor-Detroit Bridge Authority

**Department(s) specific:**

- 142 - Office of Infrastructure of Canada

B25 Payments for industry or regional development purposes

B254 Payments to the Standards Council of Canada

**Department(s) specific:**

- 033 - Industry (Department of)

B255 Canadian Dairy Commission program expenditures

**Department(s) specific:**

- 134 - Canadian Dairy Commission

B256 Payments to Atomic Energy of Canada Limited for operating and capital expenditures

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the Atomic Energy of Canada Limited for operating and capital expenditures. The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

B257 Payments to the Canadian Tourism Commission

**Department(s) specific:**

- 033 - Industry (Department of)

B26 Payments to other Crown corporations

B263 Payments to the Canada Post Corporation for special purposes

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments to the Canada Post Corporation for services provided at rates free of postage (Parliamentary free mail and literature for the blind) and transitional support of the implementation the Canada Post Corporation Pension Plan(s). The payments of appropriated funds must follow the requirements of the Treasury Board Directive on the Use of the Consolidated Revenue Fund for Crown Corporations.

**Department(s) specific:**

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

B264 Canada Mortgage and Housing Corporation

**Description:**Reimbursement under the provisions of the *National Housing Act* and *Morgage and Housing Act*.

**Department(s) specific:**

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

B27 Payments for Foreign Affairs, Trade and Development purposes

B271 Payments to the Canadian Commercial Corporation

**Department(s) specific:**

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

B272 Payments to the International Development Research Centre

**Department(s) specific:**

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

B3 Specific appropriated accounts

B31 Special departmental appropriations or accounts

B312 National Film Board Revolving Fund - Operating loss

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for funding of the National Film Board Revolving Fund operating loss.

**Department(s) specific:**

- 039 - National Film Board

B313 Investors' indemnity account

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for funding to the Investor's Indemnity Account (*Financial Administration Act*, section 57).

**Department(s) specific:**

- 006 - Finance (Department of)

B314 Payments to the New Parks and Historic Sites Account

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for funding to the New Parks and Historic Sites Account (*Parks Canada Agency Act*).

**Department(s) specific:**

- 124 - Parks Canada Agency

B318 Locally engaged staff benefit programs

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments in respect of pension, insurance and social security programs or other arrangements for employees locally engaged outside of Canada, or in respect of the administration of such programs or arrangements.

**Department(s) specific:**

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

B319 Payments in respect of the long-term disability and life insurance plan for members of the Canadian Forces

**Description:**This non-statutory expenditure vote authority (pursuant to an Appropriation Act) provides for payments in respect of insurance and benefit programs or other arrangements for members of the Regular Force and the Reserve Force of the Canadian Forces and in respect of the administration of such programs or arrangements, including premiums, contributions, benefit payments, fees and other expenditures made in respect of such members and for any other persons that the Treasury Board determines.

**Department(s) specific:**

- 018 - National Defence (Department of)

B32 Centrally provided appropriations (Treasury Board votes)

B321 Public service insurance

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for payments in respect of insurance, pension or benefit programs or other arrangements, in respect of the public service, or any part thereof and for such other persons. The appropriation also has a respendable component.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

B322 Government contingencies

**Description:**This non-statutory expenditure vote authority (pursuant to an *Appropriation Act*) provides for items such as salary shortfalls and temporary transfers to departments for interim financing.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

B325 Government-Wide Initiatives

**Department(s) specific:**

- 056 - Treasury Board Secretariat

B326 Compensation Adjustments

**Description:**This non-statutory expenditure vote authority (pursuant to an Appropriation Act) is used to supplement other appropriations that may need to be partially or fully funded, as a result of adjustments made to terms and conditions of service or employment of the federal public administration, including members of the Royal Canadian Mounted Police and the Canadian Forces, Governor in Council appointees and Crown corporations as defined in section 83 of the Financial

## Administration Act.

### Department(s) specific:

- 056 - Treasury Board Secretariat

### B4 Suspense accounts

#### B41 Other government departments (OGD) suspense

#### B410 Other government departments (OGD) suspense - Authorities transferred from another department

**Description:**This non-statutory expenditure authority code is used by a spending department to identify funding advanced from a funding department (through an administrative arrangement that facilitates the handling of miscellaneous transactions). The spending department will undertake expenditures against this authority code and will report the charges to the funding department in order for the funding department to account and adjust the advance. At year end there should be a nil balance for authority code B410.

#### B42 Interdepartmental Settlement Suspense accounts

#### B420 Interdepartmental Settlement Suspense accounts

**Description:**This non-statutory expenditure authority code is used by a department to identify temporarily, IS transactions raised against them that are included in the SPS-IS return/notification for which the code in the recipient department identifier field or the recipient organization code field is not recognizable. Once the final accounting is determined, amounts are cleared and transferred to the relevant codes. At year end there should be a nil balance for authority code B420. **FRA code 21615 is to be used with this authority code.**

## ^12 Revenue

### C Tax revenue

**Description:**Tax revenue are levied as a result of various legislation and the listed authority codes are to be used (as appropriate) for coding tax revenue.

#### C1 Income tax

**Description:**The *Income Tax Act* and Regulations thereto (including international tax sharing agreements) provide for the levy of a tax on the income of individuals, trusts and corporations; including international and non-residents (subject to certain deductions, allowances, and credits).

#### C11 Income taxes

#### C111 Collections, less refunds and transfers

##### Department(s) specific:

- 122 - Canada Revenue Agency - (Administered Activities)

#### C112 Interest and penalties

##### Department(s) specific:

- 122 - Canada Revenue Agency - (Administered Activities)



C113 Child tax benefit and credit

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

C115 Other Transfers under the *Income tax Act* for individuals

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

C116 Other Transfers under the *Income tax Act* for industry

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

C2 Excise tax

**Description:**The *Excise Act* and the *Excise Tax Act* provide for the levy of taxes on products or transactions. These taxes can be classified into two categories by their structures (i.e., ad valorem (a fixed percentage) or specific (a fixed dollar amount)).

C21 Goods and services tax (including the harmonized sales tax)

C211 Net collections (after deducting input tax credits and refunds)

**Department(s) specific:**

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

C212 Interest and penalties

**Department(s) specific:**

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

C213 Rebates

**Department(s) specific:**

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

C214 Credits to persons

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

C22 Other Excise taxes

C221 Sales tax

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

C222 Excise tax on Gasoline

**Department(s) specific:**

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

C223 Other energy taxes

**Department(s) specific:**

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

C224 Other Excise taxes

**Department(s) specific:**

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

C225 Interest and penalties

**Department(s) specific:**

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

C3 *Customs act*

**Description:**The *Customs Tariff* provides for the levy of duties on the importation of goods.

C31 Customs import duties

C311 Customs import duties

**Department(s) specific:**

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

C312 Interest and penalties

**Department(s) specific:**

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

C4 Other taxes

C41 Other taxes

C411 Air travellers security charge

**Description:**This Canada Revenue Agency authority (pursuant to the *Air Travellers Security Charge Act*) provides for a air travellers security charge to be payable by purchasers of air travel that will be collected by registered air carriers or their agents at the time of sale. The Act also provides for interest and penalties to be levied.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

C413 Softwood lumber export charge

**Description:**This Canada Revenue Agency authority is established pursuant to the *Softwood Lumber Products Export Charge Act, 2006*. It provides for a charge on the export of softwood lumber products to the United States and also provides for interest and penalties to be levied.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

C414 Softwood lumber charge on refunds of duty deposits

**Description:**This Canada Revenue Agency authority is established pursuant to the *Softwood Lumber Products Export Charge Act, 2006*. It provides for a charge on the duty deposit refund received by specified persons which is payable to Her Majesty.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

**D Other revenue**

D1 Return On Investments

D11 Bank of Canada

D111 Bank of Canada

**Department(s) specific:**

- 006 - Finance (Department of)

D12 Crown corporations

D121 Enterprise Crown corporations

D122 Other Crown corporations

D13 Exchange fund and accounts

D131 Exchange fund account

**Department(s) specific:**

- 006 - Finance (Department of)

D132 International Monetary Fund

**Department(s) specific:**

- 006 - Finance (Department of)

D14 Other accounts

D141 Interest on bank deposits

D142 Agreement acts with other national governments

## D143 Loans with developing countries

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

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

## D144 Agreements with provincial and territorial governments

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

- 006 - Finance (Department of)

## D145 Non - budgetary accounts

## D149 Other Return On Investments

### D2 User charges

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

- **The breakdown of the codes to be used for user charges is the same for all departments.**

### D21 User charges

**Description:**The user charges revenue authority codes identify the basis under which departments charge for the provision of products or services and includes goods, regulatory and optional services, information products, use of public facilities and rights and privileges (licences, permits, patents, copyrights, etc.). In setting user charges departments should consult the Treasury Board's Policy on Service Standards for External Fees and the Guide to Establishing the Level of a Cost-Based User Fee or Regulatory Charge. Note: For departments or agencies that have authority to credit revenue to the vote; there is a need to record the receipt of money through an additional adjusting entry to credit an expenditure authority. When money is received the credit should be to the accounts receivable and if the receipt qualifies for credit to a vote the following additional entries are required : ( DT - FRA 42761 Respendable Revenue Clearing , authority code F218 and object 7099, and credit the following authorities A5\*\* or B130). Other than the authority code the remaining government wide coding fields are neutral (i.e. debit and credit to the same account or code).

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

- **In their departmental systems, departments will need to note the statutes under which all their user charges are made and collected.**

### D211 User charges Emanating from a Department's Enabling Statute

**Description:**This statutory authority (pursuant to the legislation under which a department or agency is established) provides the authority to levy the fees and charges for user charges. User charges are reported when the transactions or events that give rise to the revenue occur.

D212 User charges Emanating from a Program Specific Statute

**Description:**This statutory authority (pursuant to the legislation specific to programs administered by a department or agency) provides the authority to levy the fees and charges. User charges are reported when the transactions or events that give rise to the revenue occur.

D213 User charges emanating from section 19 of the *Financial Administration Act*

**Description:**Revenue for user charges where the authority to levy fees and charges for use of facilities or for rights and privileges that exist in Section 19 of the *Financial Administration Act*. User charges are reported when the transactions or events that give rise to the revenue occur.

D214 User charges Emanating from Contracts

**Description:**Revenue for user charges where the authority to levy fees and charges originates from a Minister's authority to contract within their general areas of responsibility. User charges are reported when the transactions or events that give rise to the revenue occur.

D215 User charges for internal support services

**Description:**

Revenue for user charges arising from the provision of Internal Support Services Section 29.2 of the *Financial Administration Act*. User charges are reported when the transactions or events that give rise to the revenue occur. This authority should only be used with object 462X.

D22 User charges

**Description:**For the description, please refer to D21.

**Note(s):**

- **In their departmental systems, departments will need to note the statutes under which all their user charges are made and collected.**

D221 User charges Emanating from a Department's Enabling Statute

**Description:**For the description, please refer to authority code D211.

D222 User charges Emanating from a Program Specific Statutes

**Description:**For the description, please refer to the authority code D212.

D223 User charges emanating from section 19 of the *Financial Administration Act*

**Description:**For the description, please refer to the authority code D213.

D3 Other revenue

D31 Special authorities

D311 Refunds of previous years expenditures

**Description:**This needs to be a separate statutory revenue authority, even though it will be netted to expenses under accrual accounting (using the Financial Reporting Accounts)

D312 Adjustments of previous years accounts payable (PAYE)

D313 Recovery of transition payments - Pay in arrears

**Department(s) specific:**

- 079 - Payroll System General Ledger

D314 Recovery of salary overpayment, receivable transferred from OGD

D32 Restricted spending authorities

D321 Proceeds from disposal of moveable surplus Crown assets

D34 Other revenue Authorities

D341 Gifts to the crown

D342 Sale of bullion and coinage

**Department(s) specific:**

- 006 - Finance (Department of)

D343 Gains on foreign exchange

D344 Miscellaneous Revenue Received from Crown corporations

D345 Proceeds from disposal of real property

D346 Fuel Charge

**Description:**This authority is established pursuant to the *Greenhouse Gas Pollution Pricing Act, 2018*. The Act provides that a charge applies, at rates set out in Schedule 2 of the Act, to fuels that are produced, delivered or used in a listed province, brought into a listed province from another place in Canada, or imported into Canada at a location in a listed province.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

D349 Other revenue

## **^13 Non-appropriated amounts**

### **F Non - appropriated amounts**

**Description:**Codes in Section F identify differences between the time certain transactions are recorded for appropriation purposes and the time the same transactions are recorded for financial reporting purposes. These codes have been included to help departments reconcile their financial reporting accounts with their appropriations.

F1 Expenditures not being charged to appropriations at the same time

F11 Expenditures not being charged to appropriations at the same time

F111 Amortization expenses for capital assets

F112 Inventory charged to program expenses

F113 Re - allocation of suspense activity accounts

**Description:**Net amount within each department should always equal zero.

F114 Capital lease

**Description:**This code is used on both sides of the accrual entry that serves to record the capital lease as an asset and as an obligation.

F115 Travellers cheques issued as advances on a subsequent date

F116 Advances accounted for on a later date

**Note(s):**

- Not to be used for travellers cheques issued on a consignment basis.

F119 Other amounts to be charged to program expenses

F12 Expenditures not being charged to appropriations at the same time

F120 Expenses related to the increase in the carrying amount of an asset restoration liability due to the passage of time

F121 Allowances set up for vacation pay

F122 Allowances set up for bad debt expenses

F123 Refunds of program expenditures

F124 Allowances set up for severance pay

F125 Allowances set up for compensatory leave

F127 Expenses related to remediation liabilities

F128 Expenses for claims and pending and threatened litigation

F129 Other amounts to be charged later

F130 Issuance of notes to international financial organizations

**Department(s) specific:**

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

F15 Other expenses

F151 Discounted portion of expenses being recovered

F152 Reallocation of expenditures

**Description:**This code is used for the reallocation of expenditures for accounting purposes. This includes the transfer of costs from a work in progress asset account to a capital asset account.

F153 Potentially collectible amounts for Canada Student Loans

F154 Expenses related to loan guarantee

F156 Expenses to record allowance for valuation of loans, investments and advances

F157 Reallocation of capital expenditures

**Description:**This code is used on both sides of the accounting entry that serves to reallocate the expenditures from the Expense Accounts to the Asset Accounts.

F158 Expenses related to provisions devolved to departments, not elsewhere specified

F159 Other expenses not being Charged to Appropriations at the Same Time

F2 Revenue not being credited to appropriations or other authorities at the same time

F21 Revenue earned which will be credited to an appropriation

F210 Revenue earned which will be credited to an appropriation later

**Note(s):**

- Not to be used for travellers cheques issued on a consignment basis.

F218 Contra offset for revenue credited to votes

**Description:**This non-appropriated authority code is to be used by departments for adjusting entries (debit side F218 and credit side Axxx or Bxxx authority) to record the receipt of money that qualifies as revenue credited to the vote (i.e., the department has vote netting authority).

F22 Revenue previously used

F221 Amortization of revenue which was previously used to purchase an asset

F25 Other revenue

F251 Amortization of discounts

F259 Other revenue not being Credited to Appropriations or Other Authorities at the Same Time

F3 Non - appropriated amounts Added to or Deducted from Asset Balances

F31 Amounts previously charged to appropriations

F311 Increases (Decreases) to accumulated amortization of capital assets

F312 Reductions from (Increases to) inventory balances

F313 Reductions from prepaid expense balances

F319 Reductions from (Increases to) balances of other assets

F32 Amounts to be credited to appropriations later

F322 Unamortized discount on Loans, Investments and Advances (including repayable contributions)

F323 Unamortized discount on receivables

F329 Amounts to be credited to appropriations later

**Description:**Not to be used to record amounts for revenue credited to the vote. (See D21 for the codes to be used.) Specific items to be recorded in this code to be determined.

F35 Other

F351 Write - off of capital assets

F352 Doubtful accounts for Canada Student Loans

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

F359 Other Non - appropriated amounts Added to or Deducted from Asset Balances

F4 Non - appropriated amounts Added to or Deducted from Liability Balances

F41 Liabilities increased (Decreased) before amounts are charged to appropriations

F411 Changes to allowances for vacation pay

F412 Changes to allowances for doubtful accounts and valuation

F413 Charges to accruals for severance pay



F414 Charges to accruals for compensatory leave

F419 Charges to other accruals and allowances

F45 Other

F450 Other Non - appropriated amounts Added to or Deducted from Liability Balances

F99 Other

F963 Other non - appropriated amounts - Central adjustment

**Description:**To record TBS central provision for valuation of other transfer payments and other expenses.

**Department(s) specific:**

- 097 - Receiver General

F964 Other non - appropriated amounts - CC central adjustment

**Description:**To record TBS provision and Consolidation of Crown corporations.

F965 Other non - appropriated amounts - MFSO central adjustment

F999 Non - appropriated amounts

**^14 Statutory consolidated specified purpose account**

**K Statutory consolidated specified purpose account**

K1 Major accounts

K11 Employment Insurance operating account

K111 Employment Insurance operating account

**Department(s) specific:**

- 006 - Finance (Department of)
- 014 - Employment and Social Development (Department of)
- 097 - Receiver General

**^2 Non-budgetary**

**^21 Loan and advance accounts**

**G Statutory loan and advances**

G1 Standard

**Description:**The codes in G1 should be used for any applicable accounts (or votes) for all departments. In the CFMRS, there should be totals only for each department, as applicable, with additional details being kept in departmental systems.

G11 Goods and services tax (GST) related authorities for departmental purchases from external suppliers (including HST)

G111 Goods and Services Tax (GST) refundable advance account

**Description:**This statutory advance authority code (pursuant to Finance Vote L29G, *Appropriation Act #2 1967* and Supply and Services Vote 15B) is used by departments to record all GST and HST payable on purchases of goods and services from external parties. Department are to transfer, by Interdepartmental Settlement the balance of the GST Refundable Advance to CCRA, in order for CCRA to prepare the necessary

Tax Remission Order.

G112 Goods and services tax (GST) government tax remission order

**Description:**G112 is the CCRA statutory authority code (pursuant to P.C. 1990-2854) that permits the remission of tax (paid or payable by a department) as represented by the GST refundable advance amount transferred to CCRA.

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

G113 Quebec Sales tax (QST) Refundable Advance Account

**Description:**This statutory advance authority code is used by departments to record all QST payable on purchases of goods and services in Quebec from external parties.

G12 Loans, Investments and Advances to Crown corporations

G121 Payments for Investments in Enterprise Crown corporations

G122 Payments for Loans and Advances to Enterprise Crown corporations

G123 Payments for Investments in Consolidated Crown corporations

G124 Payments for Loans to Consolidated Crown corporations

G13 Loans and advances to provinces and territories

G131 Payments under federal - provincial fiscal agreements

**Department(s) specific:**

- 006 - Finance (Department of)

G133 Payments under the *Municipal Development and Loan Board Act*

**Department(s) specific:**

- 006 - Finance (Department of)

G134 Payments to Ontario and Prince Edward Island

**Description:**This statutory authority pursuant to *Budget Implementation Act*, 2011, Section 28, which amends the *Federal-Provincial Fiscal Arrangements Act*, provides payment to Ontario for \$150,365,000 and Prince Edward Island for \$1,089,000. These payments are to be recovered in equal amounts from the fiscal equalization payments or any other payments under the *Federal-Provincial Fiscal Arrangements Act* to that province for each of the fiscal years in the period beginning on April 1, 2012 and ending on March 31, 2022.

**Department(s) specific:**

- 006 - Finance (Department of)

G139 Other payments to provinces and territories

G14 Loans and advances to national governments

G143 Payments under the *Visiting Forces (North Atlantic Treaty) Act*

**Department(s) specific:**

- 018 - National Defence (Department of)

G144 Payments under *Export Development Act* (non - concessional)

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

G145 Payments under *Export Development Act* (concessional)

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

G146 Payments under *Bretton Woods and Related Agreements Act*

**Department(s) specific:**

- 006 - Finance (Department of)

G15 Loans, investments and advances to international organizations

G151 Payments under *Bretton Woods and Related Agreements Act*

**Department(s) specific:**

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

G152 Payments under *International Development (Financial Institutions) Assistance Act*

**Department(s) specific:**

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

G153 Payments and encashment of notes issued to the European Bank for reconstruction and development agreement - Capital subscriptions

**Department(s) specific:**

- 006 - Finance (Department of)

G156 Payments pursuant to the *Asian Infrastructure Investment Bank Agreement Act*-Initial subscription

**Department(s) specific:**

- 006 - Finance (Department of)

G159 Payments to the International Monetary Fund

**Description:** Payments under section 46 of the *Financial Administration Act*

**Department(s) specific:**

- 006 - Finance (Department of)

G16 Investments and loans and advances to joint and mixed enterprises

G162 Payment of shares under *The Public Sector Pension Investment Board Act*

**Description:** Purchase of shares in the Public Service Public Investment Board.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

G169 Payments for loans and advances under statutes of the Government of Canada

G17 Loans and advances to consolidated specified purpose accounts

G18 Other loans and advances

G180 Loans disbursed under the *Canada Student Financial Assistance Act*

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

G181 Loans disbursed under the *Apprentice Loans Act*

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

G2 Specific

**Description:** Each of these accounts are applicable to the applicable department or agency within the relevant ministry only.

G21 Citizenship and Immigration

G211 Immigration loans for transportation and assistance

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

G22 Finance

G221 Investors in Canadian commercial bank

**Department(s) specific:**

- 006 - Finance (Department of)

G224 Advances to Financial Consumer Agency of Canada

**Department(s) specific:**

- 006 - Finance (Department of)

G225 Canadian secured credit facility

**Description:** Payments under section 60.2 of the *Financial Administration Act*

**Department(s) specific:**

- 006 - Finance (Department of)

G23 Human Resources and Skills Development

G231 Provincial workers compensation boards

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

G24 Public Works and Government Services

G241 Seized property working capital account

**Department(s) specific:**

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

G26 Veterans Affairs

G261 *Veterans Land Act* fund

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

G29 Other ministries

G299 Other loans and advances

G3 Allowances for valuation

G31 Valuation of assets and liabilities

G310 Allowance for valuation

**H Non - statutory loan votes**

H1 Standard

**Description:**The codes in H1 should be used for any applicable accounts (or votes) by all departments. In the Central Financial Management Reporting System (CFMRS), there should be totals only for each department, as applicable, with additional details being kept in departmental systems.

H12 Loans, Investments and Advances to Crown corporations

H121 Payments for Investments in Enterprise Crown corporations

H122 Payments for Loans and Advances to Enterprise Crown corporations

H123 Payments for Investments in Consolidated Crown corporations

H124 Payments for Loans and Advances to Consolidated Crown corporations

H125 Repayments from Enterprise and Consolidated Crown corporations

H13 Loans to provinces and territories

H131 Payments for Loans to provinces and territories

H135 Repayments of all Loans to provinces and territories

H14 Loans to national governments

H141 Payments for Loans to national governments

**Department(s) specific:**

- 006 - Finance (Department of)

H145 Repayments of all loans to national government and developing countries

**Department(s) specific:**

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

H16 Loans, investments and advances to international organizations

H161 Payments of notes to international financial organizations - Capital subscription

**Department(s) specific:**

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

H165 Repayments from international organizations

**Department(s) specific:**

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

H168 Issuance Payment of Notes to international financial institutions Fund Accounts (Advances/Funds)

**Department(s) specific:**

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

H17 Loans to joint and mixed enterprises

H171 Payments to joint and mixed enterprises

H173 Payments of investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

**Department(s) specific:**

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

H174 Repayments investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

**Department(s) specific:**

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

H18 Loans and advances to employees

H181 Payments for standing advances to employees

**Description:** Except for National Defense and Department of Foreign Affairs, Trade and Development (DFATD), these payments are made under the authority of the Public Works and Government Services Canada (PWGSC) loan vote.

H182 Payments for accountable temporary advances

**Description:** For example trip advances at year-end.

H19 Miscellaneous advances

H191 Miscellaneous advances

## H2 Specific

**Description:**Each of these accounts are applicable to the relevant department or agency within the ministry specified only.

### H20 Agriculture

H201 Construction of multi - purpose exhibition buildings

**Department(s) specific:**

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

H23 Foreign Affairs, Trade and Development (Department of)

H232 Working capital advance for loans and advances to personnel working or engaged abroad

**Department(s) specific:**

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

H233 Working capital advance for advances to posts abroad

**Department(s) specific:**

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

### H24 Indian affairs

H242 Council for Yukon First Nations

**Department(s) specific:**

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

H243 Indian Economic Development Fund

**Department(s) specific:**

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

H244 Loans to Native claimants

**Department(s) specific:**

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

H245 Loans to First Nations in British Columbia

**Department(s) specific:**

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

H249 Other

**Department(s) specific:**

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

### H25 Industry

H251 Manufacturing and service industries

**Department(s) specific:**

- 033 - Industry (Department of)

H254 Payments pursuant to subsection 14(2) of the *Department of Industry Act*

**Department(s) specific:**

- 033 - Industry (Department of)

H256 Loans pursuant to paragraph 14(1)(a) of the *Department of Industry Act*

**Department(s) specific:**

- 033 - Industry (Department of)

H26 National Defence

H262 Working capital advance

**Department(s) specific:**

- 018 - National Defence (Department of)

H27 Natural Resources

H271 Nordion International

**Department(s) specific:**

- 041 - Natural Resources (Department of)

H28 Transport

H282 St. Lawrence Seaway Management Corporation

**Department(s) specific:**

- 034 - Transport (Department of)

**^22 Consolidated specified purpose accounts**

**L Statutory consolidated specified purpose accounts**

L1 Major accounts

L11 Employment Insurance account

L113 Employment Insurance operating account

**Department(s) specific:**

- 006 - Finance (Department of)
- 014 - Employment and Social Development (Department of)
- 097 - Receiver General

L13 Crop Re - insurance Fund

L131 Crop Re - insurance Fund

**Department(s) specific:**

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

L132 Advances to Crop Re - insurance Fund

**Department(s) specific:**

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

L14 Agricultural commodities stabilization account



L141 Agricultural commodities stabilization account

**Department(s) specific:**

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

L2 Other consolidated specified purpose accounts

L21 Insurance accounts

L211 Ship - source Oil Pollution Fund

**Department(s) specific:**

- 034 - Transport (Department of)

L212 Investors' indemnity account

L213 Health insurance supplementary account

**Department(s) specific:**

- 022 - Health (Department of)

L214 Nuclear liability reinsurance account

**Department(s) specific:**

- 047 - Canadian Nuclear Safety Commission

L215 Fund for railway accidents involving designated goods

**Department(s) specific:**

- 034 - Transport (Department of)

L219 Other Insurance accounts

L22 Other specified purpose accounts

L220 Endowment for Sciences and Engineering Research

**Department(s) specific:**

- 027 - Natural Sciences and Engineering Research Council

L222 Environmental damages fund

**Department(s) specific:**

- 007 - Environment (Department of the)

L223 Department of Indian affairs and Northern Development (DIAND) -  
Environmental Studies Research

**Department(s) specific:**

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

L224 Seized property proceeds account

**Department(s) specific:**

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

L225 New parks and historic sites account

**Department(s) specific:**

- 124 - Parks Canada Agency

L226 The National Battlefields Commission - Trust Fund Account

**Department(s) specific:**

- 102 - The National Battlefields Commission

L227 Supplementary fish fines account

**Department(s) specific:**

- 086 - Fisheries and Oceans (Department of)

L228 Fines for the transportation of dangerous goods

**Department(s) specific:**

- 007 - Environment (Department of the)
- 034 - Transport (Department of)

L229 Other

L231 Natural Resources - Environmental Studies Research Fund

**Department(s) specific:**

- 041 - Natural Resources (Department of)

L232 Mackenzie king trust account

**Department(s) specific:**

- 124 - Parks Canada Agency

L233 Supplementary Fines Account - *Species at Risk Act*

**Department(s) specific:**

- 086 - Fisheries and Oceans (Department of)

**M Non - statutory consolidated specified purpose accounts**

**Note(s):**

- **Any Specified Purpose Account set up in accordance with a specific statute or other requirement must be recorded in the accounts in departmental systems to meet the specified reporting requirements. To assist in the transition to the revised reporting requirements for Specified Purpose Accounts (SPAs), all SPA's are being listed in the L, M, N and P codes in the CFMRS. In particular the SPA's are in codes L2, M1, N3, N5 to N8 and P2 to P8.**

M1 Consolidated specified purpose accounts

M11 Insurance accounts

M119 Other Insurance accounts

M12 Other specified purpose accounts

M121 Canadian commercial bank and northland bank holdback account

**Department(s) specific:**

- 006 - Finance (Department of)

M123 H.L. Holmes Fund

**Department(s) specific:**

- 035 - National Research Council of Canada

M124 Social Sciences and Humanities Research Council - Queen's Fellowship Fund

**Department(s) specific:**

- 063 - Social Sciences and Humanities Research Council

M129 Other accounts

**^23 Other specified purpose accounts**

**N Statutory Other specified purpose accounts**

**Note(s):**

- **Any Specified Purpose Account set up in accordance with a specific statute or other requirement must be recorded in the accounts in departmental systems to meet the specified reporting requirements. To assist in the transition to the revised reporting requirements for Specified Purpose Accounts (SPAs), all SPA's are being listed in the L, M, N and P codes in the CFMRS. In particular the SPA's are in codes L2, M1, N3, N5 to N8 and P2 to P8.**

N1 Superannuation accounts

N11 *Public Service Superannuation Act*

N111 Public Service Superannuation Account

**Department(s) specific:**

- 087 - Public Service Superannuation

N112 Public service death benefit account

**Department(s) specific:**

- 079 - Payroll System General Ledger
- 087 - Public Service Superannuation

N115 Public service pension fund

**Department(s) specific:**

- 079 - Payroll System General Ledger
- 087 - Public Service Superannuation

N12 *Canadian Forces Superannuation Act*

N121 Canadian Forces Superannuation Account

**Department(s) specific:**

- 018 - National Defence (Department of)

N122 Regular forces death benefit account

**Department(s) specific:**

- 018 - National Defence (Department of)

N125 Canadian Forces pension fund

**Department(s) specific:**

- 018 - National Defence (Department of)

N126 Reserve force pension fund

**Department(s) specific:**

- 018 - National Defence (Department of)

N13 *Royal Canadian Mounted Police Superannuation Act*

N131 Royal Canadian Mounted Police (RCMP) superannuation account

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

N133 Royal Canadian Mounted Police (RCMP) dependents pension fund

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

N135 Royal Canadian Mounted Police (RCMP) pension fund

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

N14 *Members of Parliament Retirement Allowance Act*

N141 Members of Parliament retirement accounts

**Department(s) specific:**

- 009 - Senate
- 067 - House of Commons

N142 Members of Parliament Retirement Compensation Arrangements Account

**Department(s) specific:**

- 009 - Senate
- 067 - House of Commons

N15 *Supplementary Retirement Benefits (SRB) Act*

N151 Supplementary Retirement Benefit Account - Judges

**Department(s) specific:**

- 051 - Office of the Commissioner for Federal Judicial Affairs
- 080 - Registrar of the Supreme Court of Canada

N153 Supplementary Retirement Benefit Account - Diplomatic services (DSSSA)

**Department(s) specific:**

- 087 - Public Service Superannuation

N154 Supplementary Retirement Benefit Account - Lieutenant Governor accounts (LGSA)

**Department(s) specific:**

- 079 - Payroll System General Ledger
- 135 - Canadian Heritage (Department of)

N155 Supplementary Retirement Benefit Account - *RCMP Continuation Act*

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police
- 079 - Payroll System General Ledger

N16 *Special Retirement Arrangements Act*

N161 Retirement Compensation Arrangements (RCA) no. 1 - Public servants

N162 Retirement Compensation Arrangements (RCA) Regulations, No. 1 - National Defence

**Department(s) specific:**

- 018 - National Defence (Department of)

N163 Retirement Compensation Arrangements (RCA) Regulations, No. 1 - Royal Canadian Mounted Police (RCMP)

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

N164 Retirement Compensation Arrangements (RCA) no. 2 - Public servants

**Department(s) specific:**

- 087 - Public Service Superannuation

N19 *Other Superannuation Acts*

N191 Other Superannuation accounts

**Department(s) specific:**

- 056 - Treasury Board Secretariat
- 079 - Payroll System General Ledger

N2 Other Pension and Insurance accounts

N21 Canada Pension Plan

N210 Canada Pension Plan account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N211 Additional Canada Pension Plan account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N22 Government annuities account

N220 Government annuities account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N23 Insurance accounts

N231 Civil service insurance fund

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N232 Returned soldiers insurance fund

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

N233 Veterans insurance fund

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

N24 Other pension accounts

N241 Annuities agents' pension account

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N243 DFATD: Locally engaged contributory pension account

**Department(s) specific:**

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

N3 Deposit accounts

N30 Agriculture

N301 Canadian dairy commission Account

**Department(s) specific:**

- 001 - Agriculture and Agri-Food (Department of)
- 134 - Canadian Dairy Commission

N304 Producer payment protection claim account

**Department(s) specific:**

- 133 - Canadian Grain Commission

N31 Canada border services agency

N310 General security deposits

**Department(s) specific:**

- 085 - Canada Border Services Agency

N311 Immigration guarantee fund

**Department(s) specific:**

- 085 - Canada Border Services Agency

N33 Human Resources and Skills Development

N331 Canada Labour Code - Other

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N332 Canada Labour Code - Wage recovery appeals

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N34 Indian affairs and Northern Development

N341 Guarantee Deposits - Indian affairs and Northern Development

**Department(s) specific:**

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

N342 Guarantee Deposits - Oil and Gas - Indian affairs and Northern Development

**Department(s) specific:**

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

N36 Justice

N361 Security for costs - Supreme Court of Canada

**Department(s) specific:**

- 080 - Registrar of the Supreme Court of Canada

N37 Canada Revenue Agency

N371 Guarantee deposits - National Revenue

**Department(s) specific:**

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

N372 Temporary deposits received from importers

**Department(s) specific:**

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

N373 Deposits/Disbursements - Workers Compensation Board

**Department(s) specific:**

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

N38 Natural Resources

N381 Guarantee deposits - Oil and gas - Natural Resources

**Department(s) specific:**

- 041 - Natural Resources (Department of)

N39 Privy Council

N391 Candidates' and committees' deposits - Election and referendum

**Department(s) specific:**

- 015 - Office of the Chief Electoral Officer

N3A Public Works and Government Services

N3A1 Seized property cash

**Department(s) specific:**

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

N3B National Energy Board

N3B1 Guarantee deposits - Pipeline abandonment

**Department(s) specific:**

- 074 - National Energy Board

N3C Canadian Nuclear Safety Commission

N3C1 Guarantee deposits - Licences

**Department(s) specific:**

- 047 - Canadian Nuclear Safety Commission

N4 Provincial and other tax collection agreement accounts

N41 Provincial tax collection agreement accounts

N411 Personal Income tax

**Department(s) specific:**

- 006 - Finance (Department of)

N412 Corporate Income tax

**Department(s) specific:**

- 006 - Finance (Department of)

N413 Harmonized Sales tax

**Department(s) specific:**

- 006 - Finance (Department of)



N414 Excise Taxes and Duties

**Department(s) specific:**

- 006 - Finance (Department of)

N42 First Nation tax collection agreement accounts

N421 Excise taxes

**Department(s) specific:**

- 006 - Finance (Department of)

N422 First Nation goods and services tax (FNGST)

**Description:**In accordance with an administration agreement (pursuant to the *First Nations Goods and Services Tax Act*) entered into by the Government of Canada with the authorized body of a first nation, the Minister of Finance may pay to the first nation out of the Consolidated Revenue Fund:

1. amounts determined in accordance with the agreement as provided and at such times as are specified in the agreement and
2. in accordance with the agreement advances in respect of the amounts referred to in paragraph (a)

**Department(s) specific:**

- 006 - Finance (Department of)

N5 Trust accounts

N51 Indian and northern affairs

N511 Indian band funds - Capital accounts

**Department(s) specific:**

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

N512 Indian estate accounts

**Department(s) specific:**

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

N513 Indian savings accounts

**Department(s) specific:**

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

N515 Indian Moneys Suspense accounts

**Department(s) specific:**

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

N516 Indian special accounts

**Department(s) specific:**

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

N517 Fines - *Indian Act*

**Department(s) specific:**

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

N518 Indian band funds - Shares and certificates

**Department(s) specific:**

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

N519 Indian band funds - Revenue accounts

**Department(s) specific:**

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

N52 National Defence

N521 Estates - Armed services

**Department(s) specific:**

- 018 - National Defence (Department of)

N53 Public Safety and Emergency Preparedness

N531 Royal Canadian Mounted Police (RCMP) benefit trust fund

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

N54 Veterans Affairs

N541 Veterans Administered Trust accounts

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

N59 Other ministries

N599 Other trust funds set up under various acts

N6 Donations, endowment interest and prepayment accounts

N61 Endowment interest

N611 Endowment interest - Mackenzie King trust account

**Department(s) specific:**

- 124 - Parks Canada Agency

N612 Natural Sciences and Engineering Research Council-Endowment interest

**Department(s) specific:**

- 027 - Natural Sciences and Engineering Research Council

N62 Donations and bequests

N621 Canadian Institutes of Health Research - Donations for research

**Department(s) specific:**

- 061 - Canadian Institutes of Health Research

N622 Canadian Institutes of Health Research - Endowment interest

**Department(s) specific:**

- 061 - Canadian Institutes of Health Research

N625 Canadian Centre for Occupational Health and Safety - Donations

**Department(s) specific:**

- 100 - Canadian Centre for Occupational Health and Safety

N626 Library and archives of Canada account

**Department(s) specific:**

- 145 - Library and Archives of Canada

N627 Natural Sciences and Engineering Research Council-Donations for research

**Department(s) specific:**

- 027 - Natural Sciences and Engineering Research Council

N7 Other specified purpose accounts

N70 Agriculture

N702 Net income stabilization account

**Department(s) specific:**

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

N703 AgriInvest Program

**Department(s) specific:**

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

N71 Canadian Heritage

N712 Telefilm Canada - Advance Account

**Department(s) specific:**

- 037 - Telefilm Canada

N73 Finance

N731 Common school funds - Ontario and Québec

**Department(s) specific:**

- 006 - Finance (Department of)

N732 Foreign claims fund

**Department(s) specific:**

- 006 - Finance (Department of)

N74 Fisheries and Oceans

N741 Sales of seized assets

**Department(s) specific:**

- 086 - Fisheries and Oceans (Department of)

N77 Employment and Social Development Canada

N771 Labour Standards Suspense Account

**Description:**This is the "Labour Standards Suspense Account" under the Canada Labour Standards Regulations.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

N8 Other specified purpose accounts

N80 Industry

N801 Income from securities in trust - *Bankruptcy and Insolvency Act*

**Department(s) specific:**

- 033 - Industry (Department of)

N802 Securities in trust - *Bankruptcy and Insolvency Act*

**Department(s) specific:**

- 033 - Industry (Department of)

N803 Unclaimed dividends and undistributed assets - *Bankruptcy and Insolvency Act*

**Department(s) specific:**

- 033 - Industry (Department of)

N804 Unclaimed dividends and undistributed assets - *Canada Business Corporations Act*

**Department(s) specific:**

- 033 - Industry (Department of)

N805 Unclaimed dividends and undistributed assets - *Winding - up Act*

**Department(s) specific:**

- 033 - Industry (Department of)

N807 Trust funds - Natural Sciences and Engineering Research Council

**Department(s) specific:**

- 027 - Natural Sciences and Engineering Research Council

N81 Citizenship and Immigration

N811 Immigrant investor program

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

N812 Immigration investor venture capital

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

N84 Natural Resources

N841 Market development and incentive payments - Alberta

**Department(s) specific:**

- 041 - Natural Resources (Department of)

N86 Public Safety and Emergency Preparedness

N861 Seized assets - Canadian funds

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

N89 Other ministries

N899 Other Specific Accounts in Other ministries or Other Authorities Not Specified Above

**P Non - Statutory Other specified purpose accounts**

**Note(s):**

- **Any Specified Purpose Account set up in accordance with a specific statute or other requirement must be recorded in the accounts in departmental systems to meet the specified reporting requirements. To assist in the transition to the revised reporting requirements for Specified Purpose Accounts (SPAs), all SPA's are being listed in the L, M, N and P codes in the CFMRS. In particular the SPA's are in codes L2, M1, N3, N5 to N8 and P2 to P8.**

P1 Superannuation accounts

P11 Pension Liabilities Under Other Superannuation accounts

P119 Other pension liabilities

P12 Allowance for pension adjustments

P121 Allowance for pension adjustments - General Accounts

P122 Allowance for pension adjustments - Retirement Compensation Arrangements (RCA) Accounts

P123 Allowance for pension adjustments - Supplementary Retirements Benefit Accounts (SRBA)

P129 Allowance for pension adjustments - Other accounts

P2 Other Pension and Insurance accounts

P23 Other Pension and Insurance accounts

P231 Other Insurance accounts

P3 Deposit accounts

P32 Finance

P321 Canadair holdback - Canada Development Investment Corporation

**Department(s) specific:**

- 006 - Finance (Department of)

P323 Hibernia abandonment fund

**Department(s) specific:**

- 006 - Finance (Department of)

P324 SWAPs collateral deposit

**Department(s) specific:**

- 006 - Finance (Department of)

P34 Indian and northern affairs

P341 Field British Columbia and Yukon operations of the Northern Canada Power Commission

**Department(s) specific:**

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

P36 Justice

P361 Security for costs - Tax Court of Canada

**Department(s) specific:**

- 144 - Courts Administration Service

P37 Public Works and Government Services

P371 Contractor security deposits

**Department(s) specific:**

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

P39 Other ministries

P399 Other

P4 Donations, endowment interest and prepayment accounts

P41 Endowment interests

P411 Endowment interest - H.L. Holmes Fund

**Department(s) specific:**

- 035 - National Research Council of Canada

P412 Endowment interest - Social Sciences and Humanities Research Council: Queen's Fellowship Fund

**Department(s) specific:**

- 063 - Social Sciences and Humanities Research Council

P42 Donations, gifts and bequests

P423 Endangered species - Donations

**Department(s) specific:**

- 007 - Environment (Department of the)

P424 Rideau Hall donations

**Department(s) specific:**

- 008 - Office of the Governor General's Secretary

P426 Prime Ministers awards

P427 Social Sciences and Humanities Research Council - Trust Fund

**Department(s) specific:**

- 063 - Social Sciences and Humanities Research Council

P428 Corporate sponsorships and donations

P430 Crown corporation trusts - Donations

P431 Royal Canadian Mounted Police (RCMP) pipe band

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

P432 Sponsorship agreement - Contributions

P433 Mounted police foundation

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

P439 Donations, gifts and bequests

**Description:**This specified purpose account authority code is to be used by departments to record contributions of donations, gifts and bequests where the funds received are for a specified purpose. Unrestricted donations, gifts and donations should not be set up as a specified purpose account, but should be recognized as revenue in the accounting period in which the funds are received. Donations, gifts and bequests are to be managed in compliance with the Treasury Board Directive on Specified Purpose Accounts. Details on the government-wide accounting entries for donations, gifts and bequests are available in the Treasury Board of Canada Secretariat FIS Accounting Manual, sub-section 9.1.3.

**Note:**Departments (where applicable) are to continue to use the specific authority codes already created under the authority P42 Donations Gifts and Bequests.

P49 Prepayments

P491 Funds from non - government organizations

P5 Trust accounts

P51 Finance

P511 Insurance company liquidation accounts (OSFI)

**Department(s) specific:**

- 011 - Office of the Superintendent of Financial Institutions

P52 Human Resources and Skills Development

P521 Indian Residential Schools Settlement Agreement - Common experience payments

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

P53 Public Safety and Emergency Preparedness

P532 Inmates trust fund

**Department(s) specific:**

- 053 - Correctional Service of Canada

P54 Veterans Affairs

P541 Veterans estate funds

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

P542 Veterans administration and welfare trust fund

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

P59 Other ministries

P599 Other

P7 Other specified purpose accounts

P70 Agriculture

P703 Shared-cost agreements - Agriculture and Agri-food

**Department(s) specific:**

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

P706 Federal/provincial collaborative agreement - Dam transfer

**Department(s) specific:**

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

P71 Canadian Heritage

P711 Miscellaneous projects deposits

**Department(s) specific:**

- 124 - Parks Canada Agency
- 135 - Canadian Heritage (Department of)

P713 Shared-cost/Joint project agreements - Canadian Heritage

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

P72 Environment



P721 Miscellaneous projects deposits - Environment

**Department(s) specific:**

- 007 - Environment (Department of the)

P73 Finance

P731 War Claims Fund - World War II

**Department(s) specific:**

- 006 - Finance (Department of)

P74 Fisheries and Oceans

P741 Federal/provincial cost-sharing agreements

**Department(s) specific:**

- 086 - Fisheries and Oceans (Department of)

P742 Miscellaneous projects deposits - Fisheries and Oceans

**Department(s) specific:**

- 086 - Fisheries and Oceans (Department of)

P75 Foreign Affairs, Trade and Development (Department of)

P751 Canada foundation account

**Department(s) specific:**

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

P752 Financial assistance to Canadians abroad

**Department(s) specific:**

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

P755 Shared-cost projects - Foreign Affairs, Trade and Development  
(Department of)

**Department(s) specific:**

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

P756 Shared-cost projects - International conferences - Moneys received as  
prepayment for services from non-governmental organizations

**Department(s) specific:**

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

P76 Health

P704 Shared cost - Canadian Food Inspection Agency (CFIA)

**Department(s) specific:**

- 136 - Canadian Food Inspection Agency

P762 Collaborative research projects

**Department(s) specific:**

- 022 - Health (Department of)
- 148 - Public Health Agency of Canada

P763 Miscellaneous federal/Provincial projects - Health

**Department(s) specific:**

- 022 - Health (Department of)
- 148 - Public Health Agency of Canada

P764 Pan American Health Organization - SIREVA

**Department(s) specific:**

- 022 - Health (Department of)

P765 World Health Organization

**Department(s) specific:**

- 022 - Health (Department of)

P77 Employment and Social Development Canada

P772 Federal/Provincial shared-cost project - Human resources development

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

P773 Federal/provincial shared-cost project - Interprovincial Computerized Examination Management System (ICEMS)

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

P776 Shared cost agreements

**Description:**This Specified Purpose Account is to be used to record funds received in advance from private sector organizations or other levels of government for shared costs agreements and to record the spending of the funds in the context of these agreements.

**Department(s) specific:**

- 100 - Canadian Centre for Occupational Health and Safety

P78 Indian and northern affairs

P786 Treaty land entitlement (Saskatchewan) fund

**Department(s) specific:**

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

P8 Non Statutory Other specified purpose accounts

P80 Industry

P801 Canada/Provinces business services centre

**Department(s) specific:**

- 033 - Industry (Department of)

P804 Shared-cost/Joint project agreements - Research

**Department(s) specific:**

- 033 - Industry (Department of)

P805 Shared-cost projects - Industry

**Department(s) specific:**

- 033 - Industry (Department of)

P806 Petro-Canada Entreprises - Unclaimed shares

**Department(s) specific:**

- 033 - Industry (Department of)

P807 Federal/provincial agreement - Advance Account

**Department(s) specific:**

- 023 - Atlantic Canada Opportunities Agency

P808 Federal/provincial collaborative agreement in partnership with the tourism industry

**Department(s) specific:**

- 023 - Atlantic Canada Opportunities Agency

P811 RADARSAT - Canadian Space Agency

**Department(s) specific:**

- 119 - Canadian Space Agency

P814 Project deposits - Statistics Canada

**Department(s) specific:**

- 054 - Statistics Canada

P817 Solar Wind Magnetosphere Ionosphere Link Explorer Ultra-Violet Imager  
- Canadian Space Agency

**Department(s) specific:**

- 119 - Canadian Space Agency

P82 Justice

P821 Federal court special account

**Department(s) specific:**

- 144 - Courts Administration Service

P83 National Defence

P831 Funds from foreign governments to cover their share of expenses under joint agreements - DND

**Department(s) specific:**

- 018 - National Defence (Department of)

P832 Non-government agencies

**Department(s) specific:**

- 018 - National Defence (Department of)

P833 Funds from North Atlantic Treaty Organization (NATO) to cover their share of infrastructure projects under joint agreements

**Department(s) specific:**

- 018 - National Defence (Department of)

P835 Joint research and development projects

**Department(s) specific:**

- 018 - National Defence (Department of)

P837 Funds from foreign governments to cover their share of expenses under joint agreements - CSE

**Department(s) specific:**

- 165 - Communications Security Establishment

P84 Natural Resources

P844 Newfoundland offshore revenue account

**Department(s) specific:**

- 041 - Natural Resources (Department of)

P845 Nova Scotia Offshore Revenue Account

**Department(s) specific:**

- 041 - Natural Resources (Department of)

P847 Shared cost project

**Department(s) specific:**

- 041 - Natural Resources (Department of)

P85 Public Works and Government Services

P853 Military purchases excess funds deposit

**Department(s) specific:**

- 097 - Receiver General

P86 Public Safety and Emergency Preparedness

P862 Joint research and development project - Royal Canadian Mounted Police (RCMP)

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

P88 Veterans Affairs

P881 Shared cost project - Permanent Visitor Education Centre of the Canadian National Vimy Memorial

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

P89 Other ministries

P891 Privy Council Office - Shared cost projects - Travel expenses - Moneys received as pre-payment for services from non-governmental organizations

P893 Cost-sharing agreements and other collaborative agreements

**Description:** This specified purpose account authority code is to be used by departments to record transactions in connection with collaborative arrangements, such as cost-sharing, joint projects or partnership arrangements where funds are received in advance from external parties. Departments are accountable to those that provided the funds, so detailed accounting records, by specific obligation, must be maintained within their Departmental Financial Management System. The arrangements are to be consistent with the scope of departmental authorities and must comply with the Treasury Board Directive on Specified Purpose Accounts. Details on the government-wide accounting entries for a cost-sharing and joint project agreement is available in the Treasury Board of Canada Secretariat FIS Accounting Manual sub-section 9.1.4. **Note:** Departments (where applicable) are to continue to use the specific authority codes already created under the N7 N8 P7 or P8 *Other specified purpose accounts* groups.

P899 Other

**^24 Other assets and liabilities**

**R Other assets and liabilities**

R3 All Other assets and liabilities

**Description:** Accounts would include Accounts Receivable, Accounts Payable, Miscellaneous pay deductions, Allowances for valuation of assets and liabilities and any other assets and liabilities, not specifically defined in G to P.

R30 All other assets and liabilities-All departments

R300 Total (or net, as applicable) amounts of all other assets and of all other liabilities

R7 Foreign exchange accounts

**Description:** All details required are to be kept in departmental systems only.

R70 Foreign exchange accounts-Finance

R700 Total amounts only

**Department(s) specific:**

- 006 - Finance (Department of)

R8 Unmatured debt

R80 Finance

R800 Unmatured debt

**Department(s) specific:**

- 079 - Payroll System General Ledger
- 087 - Public Service Superannuation
- 097 - Receiver General

R801 Total amounts only

**Department(s) specific:**

- 006 - Finance (Department of)

# Master list of release notes for authority codes for 2019 to 2020

Code	Date	Status	Note
A121	2019-04-02	Modify	Link update with the new Directive that applies
A153	2019-10-18	Modify	Added italics for the law names. Reorganized the paragraphs.
A153	2019-10-11	Modify	New descriptions and allowed departments added to authority code A153 - Note: for authority code A153, the general rule we follow is that any amounts \$200 million or less is added to A153. Any amount greater than \$200 million results in a separate authority code.
A241	2019-09-04	Activated	Change from suspended to active.
A280	2019-07-19	Create	New code, requested by TBS.
A374	2019-09-11	Modify	Change in the title of the code.
A390	2019-07-04	Create	New authority code for Department 041.
A394	2019-09-11	Modify	Change in the title and the description of the code.
A992	2019-07-16	Modify	New code.
A992	2019-07-16	Create	New code, requested by TBS.
B319	2019-07-04	Create	New code for DND.
D346	2019-06-26	Modify	New code, requested by TBS.
P817	2019-03-08	Create	<ul style="list-style-type: none"> <li>- Requested by the department on January 23rd, 2019</li> <li>- Approved by the OCG on March 01st, 2019</li> <li>- Specific code created for this project</li> </ul>

## Appendix B – Endnotes

1. Specific revolving funds involved to be determined.
2. Not to be used for travellers cheques issued on a consignment basis.
3. In their departmental systems, departments will need to note the statutes under which all their user charges are made and collected.
4. The breakdown of the codes to be used for user charges is the same for all departments.
5. Any Specified Purpose Account set up in accordance with a specific statute or other requirement must be recorded in the accounts in departmental systems to meet the specified reporting requirements. To assist in the transition to the revised reporting requirements for Specified Purpose Accounts (SPAs), all SPA's are being listed in the L, M, N and P codes in the CFMRS. In particular the SPA's are in codes L2, M1, N3, N5 to N8 and P2 to P8.
6. Departments are to substitute the A with a 0 if they only have one program. However, for a department that has more than one program, the A would be substituted sequentially, by 1 for the first program and 2 for the second program etc.