



# Receiver General for Canada

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

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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 Summary for 2019 to 2020

## ^1 Budgetary

### ^11 Expenditures

#### A Statutory expenditures

A1 Standard

A11 Operating budget related items

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

A112 Other statutory salaries and allowances

A12 Special statutory items

A121 Court awards - *Crown Liability and Proceedings Act*

A122 Refunds of previous years revenue

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

A124 Court awards - Supreme Court

A125 Court awards - Tax Court of Canada

A126 Losses on foreign exchange

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

A13 Restricted spending authorities

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

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

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

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

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

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

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*

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

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

- A162 Spending of revenues pursuant to section 21(3) of the *Nuclear Safety and Control Act*
- A163 Spending of revenues pursuant to section 60.1 of *Department of Employment and Social Development (ESDC) Act*
- A164 Spending of revenues pursuant to paragraph 4(2)(a) of *Social Sciences and Humanities Research Council Act*
- A165 Spending of revenues pursuant to paragraph 4(2)(a) of *Natural Sciences and Engineering Research Council Act*
- A166 Spending of revenues pursuant to section 6(1)(g) of the *Canadian Centre of Occupational Health and Safety Act*
- A167 Spending of revenues pursuant to section 29(a) of the *Canadian Institutes of Health Research Act*
- A168 Spending of revenues obtained pursuant to section 5.2(2) of the *Department of Employment and Social Development Act*
- A14 Contribution to employee benefit plans
- A145 Contributions to employee benefit plans - Treasury Board residual
- A146 Contributions to employee benefit plans - Members of the military
- A149 Contributions to employee benefit plans - Reorganisation <sup>7</sup>
- A14A Contributions to employee benefit plans - Program <sup>6</sup>
- A15 Other
- A153 Transfer payments in connection with the *Budget Implementation Act*
- A2 Transfer payments
- A20 Agriculture - Payments in connection with the *Farm Income Protection Act*
- A201 Crop insurance programs
- A203 Net income stabilization account
- A206 Contributions to a transition to future risk management programming
- A209 Grants and contributions for the AgriInvest Kickstart Program
- A210 Grants and contribution payments for the AgriInvest program
- A213 Payments in connection with the *Agriculture Marketing Programs Act*
- A214 Grants for the transitional industry support program
- A215 Bovine Spongiform Encephalopathy (BSE) recovery program
- A216 Business risk management (BRM) programs
- A218 Contributions for the transitional industry support program
- A219 Contributions for the Canadian farm income program
- A220 Payments in connection with the *Farm Income Protection Act* - Quebec gross revenue insurance conditional remission order
- A221 Class contribution payments for repositioning of the Canadian beef and cattle industry
- A225 Contributions in support of the Farm Income payment
- A226 Grants in support of the Farm Income payment
- A229 Contributions in support of business risk management programs under the Agricultural Policy Framework - Production insurance

- A230 Grants in support of the Canadian Agriculture Income Stabilization (CAIS) inventory transition initiative
- A235 Contributions in support of the Canadian Agriculture Income Stabilization (CAIS) inventory transition initiative
- A236 Contribution payments for the Grain and Oilseed Payment Program
- A237 Grant payments for the Grain and Oilseed Payment Program
- A238 Contributions in support of business risk management programs under the Agricultural Policy Framework - Province-based programs
- A239 Contributions in support of business risk management programs under the Agricultural Policy Framework - Agriculture policy initiatives
- A294 Grant payments for the Golden Nematode Disaster Program
- A295 Grants and contributions in support of the Cost of Production Benefit
- A296 Grant and contribution payments for the Agricultural Disaster Relief Program - AgriRecovery
- A297 Grants in support of the cull breeding swine program
- A298 Grant and contribution payments for the AgriStability Program
- A299 Contributions in support of the assistance to the pork industry initiative
  - A22 Agriculture - Other payments
- A223 Grants to agencies established under *Farm Products Agencies Act*
- A224 Loan guarantees under the *Canadian Agricultural Loans Act*
- A227 Canadian cattlemen's association legacy fund
  - A23 Environment
    - A233 Canada Foundation for Sustainable Development Technology grant
  - A293 Nature conservancy of Canada
    - A24 Finance - Federal-provincial payments
  - A241 Canada Health and Social Transfer
  - A242 Fiscal equalization
  - A243 Statutory subsidies
  - A244 Alternative payments for standing programs
  - A245 Youth allowances recovery
  - A251 Canadian Millennium Scholarship Foundation
  - A256 Canada health transfer
  - A257 Canada social transfer
  - A267 Payment to Ontario related to Canada health transfer
  - A273 Territorial financing (Part I.1 - *Federal - Provincial Fiscal Arrangement Act*)
  - A274 Wait times reduction transfer
- A383 Additional Fiscal equalization to Nova Scotia
- A384 Additional Fiscal equalization Offset Payment to Nova Scotia
- A385 Payments to provinces for assistance with sales tax harmonization
- A389 Fiscal stabilization
- A421 Environment, including public transit and energy-efficient retrofit program for low-income housing

- A422 Training programs and post-secondary education access enhancement
- A437 Incentive for provinces to eliminate taxes on capital
- A439 Securities regulation
- A444 Additional fiscal equalization payment - Total Transfer Protection (BIA1 2013)
- A445 Funding for Home Care Services and Mental Health Services
  - A26 Finance - International development payments
- A261 Payments for international development association
- A264 Payments for foreign aid
- A265 Payment for multilateral debt relief
- A266 Small and Medium Enterprise (SME) finance challenge
- A269 Agriculture advance market commitment
  - A27 Finance - Other
- A270 Payments to the Canadian Securities regulation Regime Transition Office
- A271 Payments for pensions grants or allowances in respect to the *Halifax Relief Pension Continuation Act*
- A28 Foreign Affairs, Trade and Development (Department of)
- A280 Climate Action Support
- A281 Payments to the international financial institutions accounts
- A285 Forgiveness of non-budgetary loans pursuant to section 24.1 of the *Financial Administration Act*
- A29 Export development Canada
- A291 Payments of concessional loans to facilitate and develop trade between Canada and foreign countries
- A292 Forgiveness of non-budgetary loans pursuant to section 23(6) of the *Export Development Act*
- A31 Health
  - A312 Canada Health Infoway Inc.
  - A315 Payments in connection with the *Patent Act* (Patented medicines)
- A32 Employment and Social Development Canada
- A320 Benefit enhancement measures - Employment Insurance operating account
- A321 Interest payments under the *Canada Student Loans Act*
- A322 Liabilities under the *Canada Student Loans Act*
- A323 Interest and other payments under the *Canada Student Financial Assistance Act*
- A326 Payments of compensation respecting government employees and merchant seamen
- A327 Old Age Security pension
- 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
- A331 Canada Student Grants to qualifying full and part-time students pursuant to the *Canada Student Financial Assistance Act*



- A332 Payments related to the direct financing arrangements under the *Canada Student Financial Assistance Act*
- A333 Old age guaranteed income supplement payments
- A334 Allowance payments
- A335 Universal child care benefit
- 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
- A338 Wage earner protection program
- A339 Canada disability savings bond
- A340 Canada disability savings grants
- A349 Payments in connection with the *Apprentice Loans Act*
  - A34 Indian affairs and Northern Development
- A342 Grants to aboriginal organizations designated to receive claim settlement payments pursuant to *Comprehensive Land Claim Settlement Acts*
- 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*
- A347 Grassy Narrows and Islington Bands Mercury Disability Board
- A348 Indian Annuities Treaty payments
  - A35 Office of Infrastructure of Canada
- A356 Green infrastructure fund
- A357 Gas Tax Fund - Financing municipal infrastructure
  - A36 Industry
- A362 Liabilities in Atlantic Canada under the *Small Business Loan Act*
- A366 Liabilities under the *Canada Small Business Financing Act*
- A367 Genome Canada
- A369 Liabilities for loan guarantee payments pursuant to paragraph 14(1)(b) of the *Department of Industry Act*
- A438 Improving infrastructure at universities and colleges
  - A37 Natural Resources
- A371 Payments to Atomic Energy of Canada Limited (AECL)
- A374 Canada - Newfoundland and Labrador Offshore Petroleum Board
- A375 Canada/Nova Scotia Offshore Petroleum Board
- A376 Payments to the nova scotia offshore revenue account
- A378 Payments to the newfoundland offshore petroleum resource revenue fund
- A379 Newfoundland Fiscal equalization Offset Payments
- A381 Crown share adjustment payments for Nova Scotia Offshore Petroleum Resources
- A390 Green Municipal Fund
  - A39 Canada Revenue Agency

- A391 Children's Special Allowance payments
- A392 Energy cost benefit
- A393 Softwood lumber - Payments to provinces
- A394 Climate action incentive payments
- A395 Distribution of Fuel Charge to provinces
  - A40 Public Works and Government Services
- A401 Payment in lieu of taxes to municipalities and other taxing authorities
  - A41 Transport
    - A411 Victoria bridge, Montreal
    - A413 Northumberland Strait Crossing subsidy payment
    - A414 Payments in respect of St. Lawrence Seaway agreements
      - A45 Canada Mortgage and Housing Corporation
    - A453 Renovation and retrofit of social housing
    - A454 Housing for low-income seniors
      - A47 Citizenship and Immigration Canada
    - A471 Fees returned in connection with a terminated application
    - A472 Fees returned in connection with a terminated application in investor and entrepreneur classes
- A5 Revolving funds
  - A50 Agriculture
    - A501 Canadian Grain Commission revolving fund
    - A502 Canadian Pari-Mutuel Agency revolving fund
    - A51 Canadian Heritage
      - A513 National film board revolving fund
      - A53 Industry
        - A531 Canadian intellectual property office revolving fund
      - A54 Natural Resources
        - A541 Geomatics Canada revolving fund
      - A56 Public Works and Government Services
        - A561 Real property services revolving fund
        - A564 Optional services revolving fund
        - A568 Translation bureau revolving fund
      - A58 Public Safety and Emergency Preparedness
        - A581 CORCAN revolving fund
      - A59 Citizenship and Immigration (Department of)
        - A521 Passport office revolving fund
    - A6 Superannuation and related accounts
      - A60 Canadian Heritage
        - A601 Payments under the *Lieutenant- Governors Superannuation Act*
        - A602 Supplementary Retirement Benefits - Former lieutenant-governors
          - A61 Foreign Affairs, Trade and Development (Department of)
            - A611 Payments under the *Diplomatic Service (Special) Superannuation Act*

A62 Governor General

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

A63 Employment and Social Development Canada

A632 Civil Service Insurance actuarial liability adjustments

A633 Actuarial liability adjustments - Government annuities account

A65 National Defence

A653 Pensions and annuities paid to civilians

A654 Payments under the *Supplementary Retirement Benefits Act*

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

A67 Public Safety and Emergency Preparedness

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

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

A68 Treasury Board

A681 Payments under earlier *Superannuation Acts*

A683 Payments for the pay equity settlement

A69 Veterans Affairs

A691 Veterans insurance actuarial liability adjustment

A692 Returned Soldiers Insurance actuarial liability adjustment

A7 Interest and other costs related to public debt

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

A701 Interest on unmatured debt and other public debt costs

A702 Interest on other liabilities

A8 Other statutory amounts

A81 Canadian Heritage

A811 Payment to the Canadian museum of immigration at pier 21

A82 Finance

A821 Purchase of domestic coinage

A823 Payment of liabilities previously recorded as revenue

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

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

A826 Payments to foreign claims fund

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

A828 Payments to the Canada Infrastructure Bank

A992 Statutory payments to the Canadian Commercial Corporation

A83 Export development Canada

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

A85 Indian affairs and Northern Development

- A852 Payments on loan guarantees made to Indians for housing and economic development
- A853 Payments to comprehensive claim beneficiaries in compensation for resource royalties
- A87 Justice
- A872 Commissioner for Federal Judicial Affairs: Judges salaries, allowances and annuities
- A875 Supreme Court - Judges salaries, allowances and annuities
- A88 Health
- A803 Canadian Food Inspection Agency - Compensation payments for the *Health of Animals Act* and the *Plant Protection Act*
- A90 Parliament
- A901 Officers and members of the Senate - Salaries, allowances and other payments
- A902 Members of the House of Commons - Salaries and allowances
- A91 Privy Council
- A911 Salary of the chief electoral officer
- A912 Electoral expenditures
- A913 Expenditures under the *Electoral Boundaries Readjustment Act*
- A92 Receiver General
- A922 Provision for valuation
- 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*

## **B Non-Statutory expenditures**

- B1 Standard
- B11 Program expenditures or operating expenditures vote-All departments
- B119 Program expenditures or operating expenditures vote - Reorganization <sup>7</sup>
- B11A Program expenditures or operating expenditures vote <sup>6</sup>
- B12 Program expenditures or operating expenditures vote-All departments
- B129 Program expenditures or operating expenditures vote - Reorganisation <sup>7</sup>
- B12A Program expenditures or operating expenditures vote <sup>6</sup>
- B13 Revenue credited to the vote-Authorized departments
- B138 Revenue credited to the vote (credited to the capital vote for the program)
- B139 Revenue Credited to the Vote (Credited to the Program or Operating Vote for the Program) - Reorganisation <sup>7</sup>
- B13A Revenue credited to the vote (credited to the program or operating vote for the program) <sup>6</sup>
- B14 Capital vote-Authorized departments
- B149 Capital vote - Reorganisation <sup>7</sup>
- B14A Capital vote <sup>6</sup>

B15 Grants and contributions-Authorized departments

B156 Grants and contributions - Efficient Transportation system

B157 Grants and contributions - Green and Innovative Transportation System

B158 Grants and contributions - Safe and Secure Transportation System

B159 Grants and contribution vote - Reorganisation <sup>7</sup>

B15A Grants and contribution vote <sup>6</sup>

B16 Other appropriations

B161 Debt write-offs

B162 Forgiveness of debts

B2 Appropriations to Crown corporations

B20 Canadian Broadcasting Corporation

B202 Payments to the Canadian Broadcasting Corporation for operating expenditures

B204 Payments to the Canadian Broadcasting Corporation for capital expenditures

B206 Payments to the Canadian Broadcasting Corporation for working capital

B21 National capital commission

B212 Payments to the National Capital Commission for operating expenditures

B214 Payments to the National Capital Commission for capital expenditures

B22 Payments to museums

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

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

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

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

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

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

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

B23 Payments for cultural purposes

B231 TELEFILM Canada

B232 Payments to the National Arts Centre Corporation for operating expenditures

B234 Payments to the Canada Council for the Arts

B24 Payments for transportation purposes

B241 Payments to Marine Atlantic Inc.

B242 Payments to VIA Rail Canada Inc.

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

- B244 Payments to the Canadian Air Transport Security Authority for operating and capital expenditures
- B245 Payments to The Federal Bridge Corporation Limited
- B246 Payments to The Windsor-Detroit Bridge Authority
  - B25 Payments for industry or regional development purposes
- B254 Payments to the Standards Council of Canada
- B255 Canadian Dairy Commission program expenditures
- B256 Payments to Atomic Energy of Canada Limited for operating and capital expenditures
- B257 Payments to the Canadian Tourism Commission
  - B26 Payments to other Crown corporations
- B263 Payments to the Canada Post Corporation for special purposes
- B264 Canada Mortgage and Housing Corporation
  - B27 Payments for Foreign Affairs, Trade and Development purposes
- B271 Payments to the Canadian Commercial Corporation
- B272 Payments to the International Development Research Centre
  - B3 Specific appropriated accounts
    - B31 Special departmental appropriations or accounts
- B312 National Film Board Revolving Fund - Operating loss
- B313 Investors' indemnity account
- B314 Payments to the New Parks and Historic Sites Account
- B318 Locally engaged staff benefit programs
- B319 Payments in respect of the long-term disability and life insurance plan for members of the Canadian Forces
  - B32 Centrally provided appropriations (Treasury Board votes)
- B321 Public service insurance
- B322 Government contingencies
- B325 Government-Wide Initiatives
- B326 Compensation Adjustments
  - B4 Suspense accounts
    - B41 Other government departments (OGD) suspense
- B410 Other government departments (OGD) suspense - Authorities transferred from another department
  - B42 Interdepartmental Settlement Suspense accounts
- B420 Interdepartmental Settlement Suspense accounts

## **^12 Revenue**

### **C Tax revenue**

- C1 Income tax
  - C11 Income taxes
    - C111 Collections, less refunds and transfers
    - C112 Interest and penalties
    - C113 Child tax benefit and credit

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

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

C2 Excise tax

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

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

C212 Interest and penalties

C213 Rebates

C214 Credits to persons

C22 Other Excise taxes

C221 Sales tax

C222 Excise tax on Gasoline

C223 Other energy taxes

C224 Other Excise taxes

C225 Interest and penalties

C3 *Customs act*

C31 Customs import duties

C311 Customs import duties

C312 Interest and penalties

C4 Other taxes

C41 Other taxes

C411 Air travellers security charge

C413 Softwood lumber export charge

C414 Softwood lumber charge on refunds of duty deposits

## **D Other revenue**

D1 Return On Investments

D11 Bank of Canada

D111 Bank of Canada

D12 Crown corporations and other government business enterprises

D121 Enterprise Crown corporations and other government business enterprises

D122 Other Crown corporations

D13 Exchange fund and accounts

D131 Exchange fund account

D132 International Monetary Fund

D14 Other accounts

D141 Interest on bank deposits

D142 Agreement acts with other national governments

D143 Loans with developing countries

D144 Agreements with provincial and territorial governments

D145 Non - budgetary accounts

D149 Other Return On Investments

D2 User charges <sup>4</sup>

D21 User charges <sup>3</sup>

D211 User charges Emanating from a Department's Enabling Statute

D212 User charges Emanating from a Program Specific Statute

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

D214 User charges Emanating from Contracts

D215 User charges for internal support services

D22 User charges <sup>3</sup>

D221 User charges Emanating from a Department's Enabling Statute

D222 User charges Emanating from a Program Specific Statutes

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

D3 Other revenue

D31 Special authorities

D311 Refunds of previous years expenditures

D312 Adjustments of previous years accounts payable (PAYE)

D313 Recovery of transition payments - Pay in arrears

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

D343 Gains on foreign exchange

D344 Miscellaneous Revenue Received from Crown corporations

D345 Proceeds from disposal of real property

D346 Fuel Charge

D349 Other revenue

**^13 Non-appropriated amounts**

**F Non - appropriated amounts**

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

F114 Capital lease

F115 Travellers cheques issued as advances on a subsequent date

F116 Advances accounted for on a later date <sup>2</sup>

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
- F15 Other expenses
- F151 Discounted portion of expenses being recovered
- F152 Reallocation of expenditures
- 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
- 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 <sup>2</sup>
  - F218 Contra offset for revenue credited to votes
  - 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
  - F35 Other

F351 Write - off of capital assets

F352 Doubtful accounts for Canada Student Loans

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

F964 Other non - appropriated amounts - CC central adjustment

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

## **^2 Non-budgetary**

### **^21 Loan and advance accounts**

#### **G Statutory loan and advances**

G1 Standard

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

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

G113 Quebec Sales tax (QST) Refundable Advance Account

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

- G133 Payments under the *Municipal Development and Loan Board Act*
- G134 Payments to Ontario and Prince Edward Island
- G139 Other payments to provinces and territories
  - G14 Loans and advances to national governments
- G143 Payments under the *Visiting Forces (North Atlantic Treaty) Act*
- G144 Payments under *Export Development Act* (non - concessional)
- G145 Payments under *Export Development Act* (concessional)
- G146 Payments under *Bretton Woods and Related Agreements Act*
  - G15 Loans, investments and advances to international organizations
- G151 Payments under *Bretton Woods and Related Agreements Act*
- G152 Payments under *International Development (Financial Institutions) Assistance Act*
- G153 Payments and encashment of notes issued to the European Bank for reconstruction and development agreement - Capital subscriptions
- G156 Payments pursuant to the *Asian Infrastructure Investment Bank Agreement Act*-Initial subscription
- G159 Payments to the International Monetary Fund
  - G16 Investments and loans and advances to joint and mixed enterprises
- G162 Payment of shares under *The Public Sector Pension Investment Board Act*
- 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*
- G181 Loans disbursed under the *Apprentice Loans Act*
  - G2 Specific
    - G21 Citizenship and Immigration
      - G211 Immigration loans for transportation and assistance
    - G22 Finance
      - G221 Investors in Canadian commercial bank
      - G224 Advances to Financial Consumer Agency of Canada
      - G225 Canadian secured credit facility
        - G23 Human Resources and Skills Development
          - G231 Provincial workers compensation boards
        - G24 Public Works and Government Services
          - G241 Seized property working capital account
      - G26 Veterans Affairs
        - G261 *Veterans Land Act* fund
      - 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

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

H145 Repayments of all loans to national government and developing countries

H16 Loans, investments and advances to international organizations

H161 Payments of notes to international financial organizations - Capital subscription

H165 Repayments from international organizations

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

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*

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

H18 Loans and advances to employees

H181 Payments for standing advances to employees

H182 Payments for accountable temporary advances

H19 Miscellaneous advances

H191 Miscellaneous advances

H2 Specific

H20 Agriculture

H201 Construction of multi - purpose exhibition buildings

H23 Foreign Affairs, Trade and Development (Department of)

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

H233 Working capital advance for advances to posts abroad

H24 Indian affairs

H242 Council for Yukon First Nations

H243 Indian Economic Development Fund

H244 Loans to Native claimants

H245 Loans to First Nations in British Columbia

H249 Other

H25 Industry

H251 Manufacturing and service industries

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

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

H26 National Defence

H262 Working capital advance

H27 Natural Resources

H271 Nordion International

H28 Transport

H282 St. Lawrence Seaway Management Corporation

## **^22 Consolidated specified purpose accounts**

### **L Statutory consolidated specified purpose accounts**

L1 Major accounts

L11 Employment Insurance account

L113 Employment Insurance operating account

L13 Crop Re - insurance Fund

L131 Crop Re - insurance Fund

L132 Advances to Crop Re - insurance Fund

L14 Agricultural commodities stabilization account

L141 Agricultural commodities stabilization account

L2 Other consolidated specified purpose accounts

L21 Insurance accounts

L211 Ship - source Oil Pollution Fund

L212 Investors' indemnity account

L213 Health insurance supplementary account

L214 Nuclear liability reinsurance account

L215 Fund for railway accidents involving designated goods

L219 Other Insurance accounts

L22 Other specified purpose accounts

L220 Endowment for Sciences and Engineering Research

L222 Environmental damages fund

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

L224 Seized property proceeds account

L225 New parks and historic sites account

L226 The National Battlefields Commission - Trust Fund Account

L227 Supplementary fish fines account

L228 Fines for the transportation of dangerous goods

L229 Other

L231 Natural Resources - Environmental Studies Research Fund

L232 Mackenzie King Trust Account

L233 Supplementary Fines Account - *Species at Risk Act*

**M Non - statutory consolidated specified purpose accounts 5**

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

M123 H.L. Holmes Fund

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

M129 Other accounts

**^23 Other specified purpose accounts**

**N Statutory Other specified purpose accounts 5**

N1 Superannuation accounts

N11 *Public Service Superannuation Act*

N111 Public Service Superannuation Account

N112 Public service death benefit account

N115 Public service pension fund

N12 *Canadian Forces Superannuation Act*

N121 Canadian Forces Superannuation Account

N122 Regular forces death benefit account

N125 Canadian Forces pension fund

N126 Reserve force pension fund

N13 *Royal Canadian Mounted Police Superannuation Act*

N131 Royal Canadian Mounted Police (RCMP) superannuation account

N133 Royal Canadian Mounted Police (RCMP) dependents pension fund

N135 Royal Canadian Mounted Police (RCMP) pension fund

N14 *Members of Parliament Retirement Allowance Act*

N141 Members of Parliament retirement accounts

N142 Members of Parliament Retirement Compensation Arrangements Account

N15 *Supplementary Retirement Benefits (SRB) Act*

N151 Supplementary Retirement Benefit Account - Judges

N153 Supplementary Retirement Benefit Account - Diplomatic services (DSSSA)

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

N155 Supplementary Retirement Benefit Account - *RCMP Continuation Act*

N16 *Special Retirement Arrangements Act*

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

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

- N163 Retirement Compensation Arrangements (RCA) Regulations, No. 1 -  
Royal Canadian Mounted Police (RCMP)
- N164 Retirement Compensation Arrangements (RCA) no. 2 - Public servants
  - N19 *Other Superannuation Acts*
- N191 Other Superannuation accounts
  - N2 Other Pension and Insurance accounts
    - N21 Canada Pension Plan
- N210 Canada Pension Plan account
- N211 Additional Canada Pension Plan account
  - N22 Government annuities account
- N220 Government annuities account
  - N23 Insurance accounts
    - N231 Civil service insurance fund
    - N232 Returned soldiers insurance fund
    - N233 Veterans insurance fund
  - N24 Other pension accounts
    - N241 Annuities agents' pension account
    - N243 DFATD: Locally engaged contributory pension account
- N3 Deposit accounts
  - N30 Agriculture
    - N301 Canadian dairy commission Account
    - N304 Producer payment protection claim account
  - N31 Canada border services agency
- N310 General security deposits
  - N311 Immigration guarantee fund
  - N33 Human Resources and Skills Development
    - N331 Canada Labour Code - Other
    - N332 Canada Labour Code - Wage recovery appeals
  - N34 Indian affairs and Northern Development
    - N341 Guarantee Deposits - Indian affairs and Northern Development
    - N342 Guarantee Deposits - Oil and Gas - Indian affairs and Northern Development
- N36 Justice
  - N361 Security for costs - Supreme Court of Canada
- N37 Canada Revenue Agency
  - N371 Guarantee deposits - National Revenue
  - N372 Temporary deposits received from importers
  - N373 Deposits/Disbursements - Workers Compensation Board
- N38 Natural Resources
  - N381 Guarantee deposits - Oil and gas - Natural Resources
- N39 Privy Council
- N391 Candidates' and committees' deposits - Election and referendum

- N3A Public Works and Government Services
  - N3A1 Seized property cash
  - N3B National Energy Board
    - N3B1 Guarantee deposits - Pipeline abandonment
    - N3C Canadian Nuclear Safety Commission
      - N3C1 Guarantee deposits - Licences
  - N4 Provincial and other tax collection agreement accounts
    - N41 Provincial tax collection agreement accounts
      - N411 Personal Income tax
      - N412 Corporate Income tax
      - N413 Harmonized Sales tax
      - N414 Excise Taxes and Duties
    - N42 First Nation tax collection agreement accounts
      - N421 Excise taxes
      - N422 First Nation goods and services tax (FNGST)
  - N5 Trust accounts
    - N51 Indian and northern affairs
      - N511 Indian band funds - Capital accounts
      - N512 Indian estate accounts
      - N513 Indian savings accounts
      - N515 Indian Moneys Suspense accounts
      - N516 Indian special accounts
      - N517 Fines - *Indian Act*
      - N518 Indian band funds - Shares and certificates
      - N519 Indian band funds - Revenue accounts
    - N52 National Defence
      - N521 Estates - Armed services
    - N53 Public Safety and Emergency Preparedness
      - N531 Royal Canadian Mounted Police (RCMP) benefit trust fund
    - N54 Veterans Affairs
      - N541 Veterans Administered Trust accounts
    - 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
      - N612 Natural Sciences and Engineering Research Council-Endowment interest
    - N62 Donations and bequests
      - N621 Canadian Institutes of Health Research - Donations for research
      - N622 Canadian Institutes of Health Research - Endowment interest
      - N625 Canadian Centre for Occupational Health and Safety - Donations
      - N626 Library and archives of Canada account



N627 Natural Sciences and Engineering Research Council-Donations for research

N7 Other specified purpose accounts

N70 Agriculture

N702 Net income stabilization account

N703 AgriInvest Program

N71 Canadian Heritage

N712 Telefilm Canada - Advance Account

N73 Finance

N731 Common school funds - Ontario and Québec

N732 Foreign claims fund

N74 Fisheries and Oceans

N741 Sales of seized assets

N77 Employment and Social Development Canada

N771 Labour Standards Suspense Account

N8 Other specified purpose accounts

N80 Industry

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

N802 Securities in trust - *Bankruptcy and Insolvency Act*

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

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

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

N807 Trust funds - Natural Sciences and Engineering Research Council

N81 Citizenship and Immigration

N811 Immigrant investor program

N812 Immigration investor venture capital

N84 Natural Resources

N841 Market development and incentive payments - Alberta

N86 Public Safety and Emergency Preparedness

N861 Seized assets - Canadian funds

N89 Other ministries

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

**P Non - Statutory Other specified purpose accounts 5**

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
- P323 Hibernia abandonment fund
- P324 SWAPs collateral deposit
  - P34 Indian and northern affairs
- P341 Field British Columbia and Yukon operations of the Northern Canada Power Commission
  - P36 Justice
- P361 Security for costs - Tax Court of Canada
  - P37 Public Works and Government Services
- P371 Contractor security deposits
  - P39 Other ministries
- P399 Other
  - P4 Donations, endowment interest and prepayment accounts
  - P41 Endowment interests
    - P411 Endowment interest - H.L. Holmes Fund
    - P412 Endowment interest - Social Sciences and Humanities Research Council: Queen's Fellowship Fund
    - P42 Donations, gifts and bequests
  - P423 Endangered species - Donations
  - P424 Rideau Hall donations
  - P426 Prime Ministers awards
  - P427 Social Sciences and Humanities Research Council - Trust Fund
  - P428 Corporate sponsorships and donations
  - P430 Crown corporation trusts - Donations
  - P431 Royal Canadian Mounted Police (RCMP) pipe band
  - P432 Sponsorship agreement - Contributions
  - P433 Mounted police foundation
  - P439 Donations, gifts and bequests
    - P49 Prepayments
  - P491 Funds from non - government organizations
    - P5 Trust accounts
    - P51 Finance
  - P511 Insurance company liquidation accounts (OSFI)
  - P52 Human Resources and Skills Development

- P521 Indian Residential Schools Settlement Agreement - Common experience payments
- P53 Public Safety and Emergency Preparedness
- P532 Inmates trust fund
- P54 Veterans Affairs
- P541 Veterans estate funds
- P542 Veterans administration and welfare trust fund
- P59 Other ministries
- P599 Other
  - P7 Other specified purpose accounts
  - P70 Agriculture
  - P703 Shared-cost agreements - Agriculture and Agri-food
  - P706 Federal/provincial collaborative agreement - Dam transfer
  - P71 Canadian Heritage
  - P711 Miscellaneous projects deposits
  - P713 Shared-cost/Joint project agreements - Canadian Heritage
  - P72 Environment
  - P721 Miscellaneous projects deposits - Environment
  - P73 Finance
  - P731 War Claims Fund - World War II
  - P74 Fisheries and Oceans
  - P741 Federal/provincial cost-sharing agreements
  - P742 Miscellaneous projects deposits - Fisheries and Oceans
  - P75 Foreign Affairs, Trade and Development (Department of)
  - P751 Canada foundation account
  - P752 Financial assistance to Canadians abroad
  - P755 Shared-cost projects - Foreign Affairs, Trade and Development (Department of)
  - P756 Shared-cost projects - International conferences - Moneys received as prepayment for services from non-governmental organizations
  - P76 Health
  - P704 Shared cost - Canadian Food Inspection Agency (CFIA)
  - P762 Collaborative research projects
  - P763 Miscellaneous federal/Provincial projects - Health
  - P764 Pan American Health Organization - SIREVA
  - P765 World Health Organization
  - P77 Employment and Social Development Canada
  - P772 Federal/Provincial shared-cost project - Human resources development
  - P773 Federal/provincial shared-cost project - Interprovincial Computerized Examination Management System (ICEMS)
  - P776 Shared cost agreements
  - P78 Indian and northern affairs

P786 Treaty land entitlement (Saskatchewan) fund

P8 Non Statutory Other specified purpose accounts

P80 Industry

P801 Canada/Provinces business services centre

P804 Shared-cost/Joint project agreements - Research

P805 Shared-cost projects - Industry

P806 Petro-Canada Entreprises - Unclaimed shares

P807 Federal/provincial agreement - Advance Account

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

P811 RADARSAT - Canadian Space Agency

P814 Project deposits - Statistics Canada

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

P82 Justice

P821 Federal court special account

P83 National Defence

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

P832 Non-government agencies

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

P835 Joint research and development projects

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

P84 Natural Resources

P844 Newfoundland offshore revenue account

P845 Nova Scotia Offshore Revenue Account

P847 Shared cost project

P85 Public Works and Government Services

P853 Military purchases excess funds deposit

P86 Public Safety and Emergency Preparedness

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

P88 Veterans Affairs

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

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

P899 Other

## **^24 Other assets and liabilities**

### **R Other assets and liabilities**

R3 All Other assets and liabilities

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

R70 Foreign exchange accounts-Finance

R700 Total amounts only

R8 Unmatured debt

R80 Finance

R800 Unmatured debt

R801 Total amounts only

# 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	Changes to the second paragraph.
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.
A395	2019-12-11	Create	New code for CRA
A992	2019-07-16	Modify	New code.
A992	2019-07-16	Create	New code, requested by TBS.
B212	2019-12-13	Modify	Change of specific department from 135 - Canadian Heritage (Department of) to 127 - Public Works and Government Services (Department of)
B214	2019-12-13	Modify	Change of specific department from 135 - Canadian Heritage (Department of) to 127 - Public Works and Government Services (Department of)
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.