



# Receiver General for Canada

## Government-wide Chart of Accounts: 2022 to 2023 Chapter 7: Object codes: Summary

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# Table of contents

Table of contents

7.1 Introduction

7.1.1 Object classification structure

7.2 Object codes Summary for 2022 to 2023

A Objects of expenditure

B Objects for revenue

C Objects for Assets, Liabilities and Other transactions

Master list of release notes for object codes for 2022 to 2023

7.4 List of pay earning codes for object codes for 2021 to 2022

# 7.1 Introduction

This chapter provides information on the object code classification and includes in Section 7.2 the list of object codes as follows:

- Objects of expenditure
- Objects for revenue and
- Objects for assets, liabilities and other transactions.

The object classification is a field of the government-wide coding block that identifies the type of goods or services acquired, the transfer payments made, the source of revenue or the cause of increases or decreases in assets and liabilities.

The object information provides:

- A method for classifying and coding transactions to permit the reporting of information about the nature of transactions in the Estimates and in the Public Accounts
- A standard classification of transactions for internal departmental analysis and central management purposes and
- The basis used by Statistics Canada to determine and report more accurately the impact of government revenues and expenditures on the rest of the economy. This information is based on Statistics Canada's North American Product Classification System (NAPCS) Canada 2017

In addition, the object coding provides a repository of government-wide information, which can be used by central agencies without requiring departments and agencies to respond to numerous individual requests.

## 7.1.1 Object classification structure

To accommodate the need for various degrees of detail, other levels of object classification are used. In descending order of aggregation after categories and standard objects, there are reporting objects and economic, source and class objects.

### Categories (the first digit)

This is the highest level of object aggregation. There are mainly eleven categories in the lists of Objects and are as follows:

- **Objects** of expenditure comprise 4 categories, which are services, goods, land, buildings and works, transfer payments and other expenditures
- **Objects for revenue** comprise 2 categories, which are tax revenue and other revenue. Tax revenue consists of an object for tax revenues and other revenue is identified such as rights and privileges, leases, sales of goods and products, services, return on investments and miscellaneous other revenue
- **Objects for assets, liabilities and other transactions** comprise 5 categories, which are assets, liabilities, other, accumulated deficit and identification of partnering department for interdepartmental settlement transactions

## Standard objects (01 to 12)

Standard objects are the highest level of object classification used for parliamentary and management purposes, and are used to report information in the Estimates and Public Accounts. They apply to expenditures only. (Refer to Section 7.1.4 for a brief explanation of each standard object as presented in the Estimates). The allocation of the categories by standard object is as follows:

Category 0 – Services includes the following standard objects:

- 01. Personnel
- 02. Transportation and communications
- 03. Information
- 04. Professional and special services
- 05. Rentals
- 06. Repair and maintenance.

Category 1 – Goods, land, buildings and works includes the following standard objects:

- 07. Utilities, materials and supplies
- 08. Acquisition of land, buildings, and works
- 09. Acquisition of machinery and equipment

Category 2 – Transfer payments include the following standard object:

- 10. Transfer payments

Category 3 – Other expenditures include the following standard objects:

- 11. Public debt charges
- 12. Other subsidies and payments

## Sub-categories (the first two digits)

Sub-categories are a primary breakdown of each category. In many cases, they are the same as the standard objects.

## Reporting objects (the first three digits)

Reporting objects are a sub-division of sub-categories, which are used for central management purposes.

## Economic, source and class objects (the four digits)

Economic, source and class objects are the lowest levels of object classification used for government-wide reporting purposes. **Economic objects** apply to expenditures only and measure the impact of government transactions on the economy. The expenditures are classified according to the type of resources (goods and services) acquired or the transfer payments made. **Source objects** identify the origin of a receipt and apply to tax revenue and other revenue. **Class objects** identify the causes of increases or decreases to financial claims or obligations.

As most departments or agencies require more detail, transactions may be

classified by departmental line object in the departmental system. To permit the consolidation and comparison of information from all departments, the line objects must be aligned with the objects prescribed in Section 7.2.

## **7.1.2 Maintenance of object codes**

### **List of objects**

The object codes that are to be recorded for expenditures, revenue, assets, liabilities, and other transactions are listed on the government-wide chart of accounts (COA) website as Section 7.2. The list is updated regularly to include all changes made to the object codes.

### **List of descriptions**

Interpretation and analysis of financial information require the classification and coding of transactions to be correctly and consistently applied.

To help departments and agencies improve accuracy and consistency in the coding of their financial transactions, the descriptions are included in the detailed list of object codes included in Section 7.2.

To maximize the use of the detailed descriptions, departments should review it carefully to ensure that the alignment of their line objects is correct. Where applicable, a copy of the relevant descriptions should also be made available to departmental personnel involved in coding to help ensure consistent coding and reporting, both within the department and within the government as a whole.

## **7.1.3 Pay entitlement codes**

A pay entitlement code classifies the type of remuneration paid to employees pursuant to a collective bargaining agreement, the terms and conditions of employment, or other arrangements. These codes are issued to departments and agencies by Public Works and Government Services Canada (Compensation Sector). The pay entitlement codes are listed with the lists of Objects to improve consistency and accuracy in the alignment of pay entitlement codes to economic objects mainly in standard object 01. The list of pay entitlement codes is included in Section 7.4.

## **7.1.4 Brief definition of each standard object**

### **Personnel (01)**

- Salaries and wages, overtime, severance pay, retroactive pay and other special pay of civilian continuing (full-time) or term (part-time, seasonal and casual) employees except those of agency and proprietary Crown corporations, as well as members of the military and the Royal Canadian Mounted Police
- Judges' salaries, those of the Governor General, the Lieutenant-Governors and the indemnities to Members of both Houses of Parliament, and all types of allowances paid to or in respect of continuing and term employees (such as living, terminable, foreign service, isolated post, board and subsistence allowances, shift differential allowances for assistants, and other such allowances)

- Ministers' motor car allowances and the expense allowances to Senators and Members of the House of Commons
- The government's contribution to 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 Royal Canadian Mounted Police Superannuation Account, the Canadian Forces Superannuation Account and the Members of Parliament Retiring Allowances Account, and the Government's contribution to provincial and other medical and hospital insurance plans and supplementary personnel costs for various purposes

#### Transportation and communications (02)

- Traveling and transportation expenses of government employees, members of the Canadian Forces and the Royal Canadian Mounted Police, removal expenses of those persons and their dependants, and living and other expenses of such persons on travel status, judges' traveling expenses, and traveling expenses and allowances payable to Senators and Members of the House of Commons
- Transportation of persons by contract and chartered facilities or by other means (including traveling expenses of persons engaged in field survey work, inspections and investigations), and traveling and transportation of non-government employees such as travel costs of veterans who are applicants for treatment or pensions
- Ordinary postage, airmail, registered mail, parcel post special delivery mail, post office box rentals, and any other postal charges
- Expenditures relating to the transportation of goods other than initial delivery cost on a purchase (which is included in the standard object covering the cost of the purchase itself) including charges for courier services provided by outside carriers
- All costs of telecommunication services by telephone, telegram, cable, teletype, radio and wireless communication (tolls, rates, etc.) and other communication costs such as courier services provided by outside agencies and communication services performed under contract or agreement

#### Information (03)

- Advertising services acquired for publicity and general purposes from advertising agencies or directly for time on broadcast media or for space in print media or on outdoor posters or billboards. It includes advertising and creative work services such as graphic artwork
- Publishing services for commissioning, marketing, distribution and sales of publications sponsored by the department, and for the acquisition of related government publications. Also included are services for printing, duplicating, photocopying, text editing, design of graphics, art work, technical and advisory services such as computerized text processing and mass transmission of printed material. In addition, it includes exposition services such as exhibits and associated audio-visual services related to exhibitions and displays
- Public relations and public affairs services for attitude and service assessment surveys, sales promotion, marketing, export marketing, public relations and publicity, opinion polls, and contracts to organize and

operate focus groups and media monitoring services. It also includes services for speech writing, press releases, briefing, press conferences and special events

#### Professional and special services (04)

- Provision for all professional services performed by individuals or organizations such as payments (in the nature of fees, commissions, etc.) for the services of accountants, lawyers, architects, engineers, scientific analysts, reporters, and translators; for teachers at various levels of educational institutions; for doctors, nurses and other medical personnel; for management, data processing and other research consultants; and for other outside technical, professional and other expert assistance
- Payments for hospital treatment, care of veterans and welfare services, payments for the provision of informatics services, payment of tuition for Indians at non-federal schools, purchase of training services under the *Adult Occupational Training Act*, and payments made to the Canada School of Public Service for training
- Payments for Corps of Commissionaires services and for other operational and maintenance services performed under contract, such as armoured cars, laundry and dry cleaning, cleaning of buildings, temporary help, hospitality, storage and warehousing, and other business services, as well as payments made to the Department of Public Works and Government Services for contract administration

#### Rentals (05)

- Rental of properties required for special purposes by the various departments and for the accommodation of government offices and services by the Department of Public Works and Government Services
- Hire and charter - with or without crew - of vessels, aircraft, motor vehicles and other equipment, and rental of telecommunication and office equipment including computers

Storage and warehousing services is, however, in standard object 04 even though it involves the rental of space.

#### Repair and maintenance (06)

- The repair and upkeep under contract of the durable physical assets provided for in standard object 08 for acquisition of land, buildings, and works and of equipment provided for in standard object 09 for acquisition of machinery and equipment
- Payments to the Department of Public Works and Government Services for tenant services
- Materials, supplies and other charges for repairs undertaken by a department directly are coded to other objects, according to the nature of the purchase

#### Utilities, materials and supplies (07)

- The provision for all payments for services of a type normally provided by a municipality, or public utility service such as the supply of water, electricity, gas, etc., and includes water, light, power and gas services, and payment for such services whether obtained from the municipality or elsewhere
  - gasoline and oil purchased in bulk; fuel for ships, planes, transport

- and heating
- feed for livestock
- food and other supplies for ships and other establishments
- livestock purchased for ultimate consumption or resale
- seed for farming operations
- books and other publications purchased for outside distribution
- uniforms and kits
- photographs, maps and charts purchased for administrative and operational purposes
- laboratory and scientific supplies, including samples for testing
- drafting, blueprinting and artists' supplies; supplies for surveys and investigations
- chemicals product
- hospital, surgical and medical supplies
- works of art for exhibits, and historical material for galleries, museums and archives
- coal and wood
- electrical supplies
- repair parts other than parts normally acquired with equipment at the time of purchase for aircraft, ships, road vehicles, and for communication and other equipment; and all other materials and supplies
- metal products
- office and stationers supplies
- The provision for materials and supplies required for normal operation and maintenance of government services such as:

#### Acquisition of land, buildings and works (08)

- All expenditures for the acquisition of buildings, roads, irrigation works, canals, airports, wharves, bridges and other such types of fixed assets
- Improvements involving additions or changes of a structural nature, and for installing fixed equipment which is essentially a part of the work or structure such as elevators, heating and ventilating equipment
- All reconstruction of such types of physical assets and such projects performed under contract or agreement
- The purchase of land

Expenditures pursuant to contracts for new construction for casual employees hired or continuing employees assigned to work full or part-time on specified projects, travel, professional services, equipment rentals, equipment maintenance and of materials purchased directly for use on such projects are charged to the relevant standard objects (standard object 01 to 09).

Where assets are being constructed by a department, the full amount should not be coded to standard objects 08. The construction expenditures should be charged to the relevant standard (Standard object 01 to 09) which may include SO 08 for any construction or improvement of the assets under contract or agreement (performed by third party).

#### Acquisition of machinery and equipment (09)

- Expenditures for the acquisition of all machinery, equipment, office furniture and furnishings, electronic data processing and electronic or other office equipment
- Microfilming equipment and supplies, inter-office communication



equipment, postal meter machines, machine records and all other office equipment

- Motor vehicles, aeroplanes, tractors, road equipment, telecommunications and related equipment, laboratory and other scientific equipment, vessels, icebreakers and other aids to navigation and all other types of light and heavy equipment; includes ammunition and various types of equipment for National Defence, such as ships, aircraft, mechanical equipment, fighting vehicles, weapons, engines and such spare parts and supplies as are normally acquired with that equipment at the time of purchase

#### Transfer payments (10)

- Grants, contributions, and all other transfer payments made by government
- Major social assistance payments made to persons such as Old Age Security benefits and related allowances, Veterans' pensions and allowances
- Payments to the provinces and territories under the Constitution Acts, the Federal-Provincial Fiscal Arrangements Act, the Canada Health and Social Transfers and for official languages
- Payments to Indians and Inuit in support of self-government initiatives, health, educational, social and community development programming and in respect of native claims
- Payments to the territorial governments pursuant to financing agreements entered into between the Minister of Finance and the respective territorial Minister of Finance
- Capital assistance to industry; research grants and other assistance towards research carried on by non-governmental organizations; scholarships
- Sustaining grants to many national and international non-profit organizations
- Contributions to international organizations and assessments for membership in such organizations, such as the contribution to the International Food Aid Program and Canada's assessment for membership in the United Nations

#### Public debt charges (11)

- Interest on the unmatured debt of Canada (including Treasury Bills) and on other liabilities such as trust and other special funds
- The cost of issuing new loans, amortization of bond discount, premiums and commissions
- The cost of servicing and administering the public debt

#### Other subsidies and payments (12)

- Payments to Crown corporations that include those made to provide for operating deficits as well as other transfers paid to Crown corporations
- Payments to certain non-budgetary accounts (such as the government contributions to agricultural commodities stabilization accounts, as well as benefits under the *Veterans Land Act*), as well as the write-offs of various types of losses, the annual adjustment of reserves for financial claims and some other miscellaneous items referred to as "Sundries"

Miscellaneous expenditures include licences, permits and payments for dockage, towage, wharfage and mooring privileges; bonding of government employees, loss of personal effects, and expenditures for small miscellaneous

articles and services. Also included are many small items and services that do not lend themselves to identification under specific headings detailed in this summary.

### 7.1.5 Expenditure standard objects table

The following table lists the standard objects of expenditures with the corresponding government-wide object codes:

<b>Standard object</b>	<b>Description</b>	<b>Government-wide object codes</b>
01	Personnel	0100 - 0199
02	Transportation and communications	0200 - 0299
03	Information	0300 - 0399
04	Professional and special services	0400–0499, 0800–0899
05	Rentals	0500 - 0599
06	Purchased repair and maintenance	0600 - 0699
07	Utilities, materials and supplies	0700 - 0799, 1100 - 1199
08	Acquisition of land, buildings and works	1300 - 1399
09	Acquisition of machinery and equipment	1200 - 1299
10	Transfer payments	2000 - 2999
11	Public Debt charges	3100 - 3199
12	Other subsidies and payments	3000 - 3099, 3200 - 3799

# 7.2 Object codes Summary for 2022 to 2023

## A Objects of expenditure

### 0 Services

#### 01 Personnel

010 Salaries and wages

0101 Civilian regular time - Continuing employment <sup>3</sup>

0102 Civilian regular time - Part-time, seasonal, casual and student <sup>3</sup>

0103 Civilian premium pay for work during non-standard hours or other reasons <sup>3</sup>

0104 Civilian holiday pay in lieu of leave <sup>3</sup>

0105 Civilian overtime (for additional hours) <sup>3</sup>

0106 Civilian bilingual bonus <sup>3</sup>

0107 Civilian severance pay and termination benefits <sup>3</sup>

0108 Civilian severance pay and termination benefits - Immediate Settlement <sup>3</sup>

0109 Military and Royal Canadian Mounted Police (RCMP) members retroactive payments - Current fiscal year

0110 Civilian retroactive payments - Previous fiscal year(s) <sup>3</sup>

0111 Civilian retroactive payments - Current fiscal year <sup>3</sup>

0112 Civilian pay equity <sup>3</sup>

0113 Other salaries and wages

0114 Royal Canadian Mounted Police (RCMP) members - Overtime

0115 Military and Royal Canadian Mounted Police (RCMP) members - Regular time

0116 Military and Royal Canadian Mounted Police (RCMP) members - Severance pay and termination benefits - Immediate settlement

0117 Military and Royal Canadian Mounted Police (RCMP) members - Retroactive payments - Previous fiscal year(s)

0118 Military and Royal Canadian Mounted Police (RCMP) members - Holiday pay in lieu of leave

0119 Military and Royal Canadian Mounted Police (RCMP) members - Severance pay and termination benefits

0128 Royal Canadian Mounted Police (RCMP) - Bilingual bonus

0129 Compensation for employees, former employees and estates of deceased employees impacted by the Phoenix pay system <sup>3</sup>

012 Allowances and other benefits

0120 Civilian - Allowances to compensate employees for certain expenses <sup>3</sup>

0121 Civilian - Compensation for additional or specific duties performed <sup>3</sup>

0122 Civilian - Pay equity allowances <sup>3</sup>

- 0123 Civilian - Pay equity interest <sup>3</sup>
- 0124 Civilian - Foreign service allowance
- 0125 Civilian - Isolated post allowance <sup>3</sup>
- 0126 Civilian - Other allowances and benefits <sup>3</sup>
- 0127 Military and Royal Canadian Mounted Police (RCMP) members - Allowances and benefits
- 016 Employer contributions
- 0160 Employer contribution to Public Service Superannuation Account (PSSA) - Current
- 0161 Employer contribution to Public Service Superannuation Account(PSSA) - Actuarial deficiency
- 0162 Employer contribution to Public Service Death Benefit Account
- 0164 Employer contribution to the Canadian Forces Superannuation Account - Current
- 0165 Employer contribution to the Canadian Forces Superannuation Account - Actuarial deficiency
- 0166 Employer contribution to Canadian Forces Supplementary Death Benefit under Part II
- 0167 Employer contribution to Retirement Compensation Arrangements Account
- 0168 Employer contribution to the Royal Canadian Mounted Police (RCMP) Superannuation Account - Actuarial deficiency
- 0169 Employer contribution to Employment Insurance
- 0170 Employer contribution to Royal Canadian Mounted Police (RCMP) Superannuation Account
- 0171 Employer contribution to Members of Parliament Retirement Allowance Account
- 0172 Employer contribution to Canada and Quebec pension plans
- 0173 Employer contribution to other pension programs including *Judges Act*
- 0174 Employer contribution to hospital and medical plans
- 0176 Employer contribution for disability insurance
- 0177 Employer contributions - Other
- 017 Reallocation of expenditures under Standard object 01
- 0179 Personnel - Reallocation of capital expenditures
- 018 Supplementary personnel costs
- 0181 Executive Interchange and other exchange programs <sup>2</sup>
- 0182 Supplementary employee benefits <sup>3</sup>
- 0184 Provincial workers' compensation boards payments and recoveries
- 0185 Other pension payments charged to expenses
- 0186 Other supplementary personnel costs <sup>3</sup>
- 0187 Accrual of salaries and benefits
- 0188 Return of pension contributions charged to expenses

## **02 Transportation and communications**

020 Relocation

0207 Employee relocation in Canada

0208 Employee relocation outside Canada and/or return

021 Postage, freight, express, and cartage

0210 Transportation of things not elsewhere specified

0212 Postage and parcel post

0213 Courier services

022 Telecommunication services

0223 Communications/Network services (includes services for analog, digital or combined analog & digital, parts, peripherals and cabling)

0230 Voice communications services

0231 Data communications services

0232 Image/Video communications services (includes telepresence/video conferencing services)

025 Travel - Public Servants

0251 Public servant travel - Operational activities

0252 Public servant travel - Key stakeholders

0253 Public servant travel - Internal governance

0254 Public servant travel - Training

0255 Public servant travel - Other travel

026 Travel - Non-public servants

0261 Non-public servant travel - Operational activities

0262 Non-public servant travel - Key stakeholders

0263 Non-public servant travel - Internal governance

0264 Non-public servant travel - Training

0265 Non-public servant travel - Other travel

029 Reallocation of expenditures under standard object 02

0299 Transportation and communications - Reallocation of capital expenditures

**03 Information**

030 Advertising services

0301 Advertising services

031 Publishing services

0311 Publishing services

032 Printing and imaging services

0321 Printing services

0322 Imaging services

033 Exposition and related services

0331 Exposition services

0332 Audio-visual services

034 Communications research services

0341 Communications research services

035 Communications professional services

0351 Communications professional services not elsewhere specified

0352 Public relations services

036 Subscriptions and data access services

0361 Electronic subscriptions and electronic publications

0362 Data and database access services

039 Reallocation of expenditures under standard object 03

0399 Information - Reallocation of capital expenditures

#### **04 Professional and special services**

040 Business services

0401 Accounting and audit services

0402 Human resources management services <sup>1</sup>

0403 Financial management services <sup>1</sup>

0404 Communications services <sup>1</sup>

0405 Real property services <sup>1</sup>

0406 Material services <sup>1</sup>

0407 Acquisition services <sup>1</sup>

0811 Contracted building cleaning

0815 Collection agency fees and charges

0816 Service provider fees related to loan administration

0851 Banking services

0852 Real estate services

0853 Provincial administration of public service and merchant seamen  
compensation legislation

0854 Motor vehicle licences

0855 Acquisition and contract charges

0856 Provincial/territorial administrative costs

0859 Other business services not elsewhere specified

041 Legal services

0410 Legal services

042 Engineering and architectural services

0420 Engineering services not elsewhere specified

0421 Architectural services

0422 Engineering consultants - Construction

0423 Engineering consultants - Other

0495 Services related to the assessment of potentially contaminated sites

0496 Services related to the remediation of contaminated sites

0497 Services related to the care and maintenance of contaminated sites

0498 Services related to the monitoring of previously contaminated sites

043 Scientific and research services

0430 Scientific services

0431 Scientific consultants

- 0492 Research contracts
  - 044 Training and educational services
- 0440 Education - Non-public servants
  - 0444 Teachers and instructors on contract
  - 0445 Tuition fees for courses where employees take training on their own time <sup>3</sup>
  - 0446 Training consultants
  - 0447 Tuition fees and costs of attending courses including seminars not elsewhere specified <sup>3</sup>
  - 0448 Purchase of training packages and courses
    - 045 Health and welfare services
  - 0450 Hospital services
  - 0451 Other health services not elsewhere specified
  - 0452 Welfare services
  - 0453 Physicians and surgeons
  - 0454 Paramedical personnel
  - 0455 Dental services
    - 046 Protection services
  - 0460 Protection services
    - 047 Informatics services
  - 0473 Information technology and telecommunications consultants
  - 0474 Information management services <sup>1</sup>
  - 0475 Information technology services <sup>1</sup>
  - 0812 Computer services (includes IT solutions/deliverables as well as IT managed services)
    - 048 Management consulting
  - 0491 Management consulting
    - 082 Special fees and services
  - 0821 Membership fees <sup>3</sup>
  - 0822 Hospitality
  - 0823 Conference fees
    - 086 Temporary help services
  - 0813 Temporary help services
    - 087 Interpretation and translation services
  - 0493 Interpretation services
  - 0494 Translation services
    - 088 Construction services
  - 0881 Construction services
    - 089 Other services
  - 0499 Other professional services not elsewhere specified
  - 0819 Non-professional personal service contracts not elsewhere specified

0890 Other administrative service that is designated by order of the Governor in Council <sup>1</sup>

0891 Personal services

0892 Recreational services

0899 Professional and special services - Reallocation of capital expenditures

## **05 Rentals**

050 Rental of land

0501 Rental of land

051 Rental of buildings

0510 Rental of residential buildings

0511 Rental of office buildings

0512 Rental of industrial and commercial buildings

0513 Rental of institutional buildings

0514 Rental of other buildings

052 Rental of informatics equipment

0522 Rental of image/video communications equipment (includes telepresence/video conferencing equipment, cabling, parts and peripherals)

0582 License/Maintenance fees for client software related to Distributed Computing Environment (DCE)

0583 License/Maintenance fees for application software (including COTS) and application development and delivery software

0584 License/Maintenance fees for operating system and utility software related to servers, storage, peripherals and components

0585 License/Maintenance fees for networking software

0587 Rental of computer equipment related to production and operations (P&O) environment - All servers, storage, printers, etc. (includes all related parts and peripherals)

0588 Rental of computer equipment related to Distributed Computing Environment (DCE) - Desktop/personal/portable (includes all related parts and peripherals)

0589 Rental of communications/networking equipment (includes analog, digital and combined analog/digital equipment, cabling, parts and peripherals)

0590 License/Maintenance fees for image/video communications software (includes telepresence/video conferencing software)

053 Rental of machinery, office furniture & fixtures, & other equipment

0533 Rental of machinery, office furniture and fixtures and other equipment

054 Rental of motor and other vehicles

0540 Rental of motor and other vehicles

055 Capital lease - Purchases

0555 Capital lease - Tangible capital assets

056 Rental of aircraft and ships

0561 Rental of aircraft



0566 Rental of ships

057 Rental - Other

0570 Rental - Other

059 Reallocation of expenditures under Standard object 05

0599 Rentals - Reallocation of capital expenditures

## **06 Repair and maintenance**

060 Repair of engineering works

0601 Marine installations

0607 Highways, roads and streets

0608 Runways, landing fields and tarmac

0611 Waterworks and sewage systems

0619 Electric power installations

0628 Other engineering works

063 Repair of buildings

0630 Office buildings

0634 Commercial buildings

0635 Industrial buildings

0639 Institutional buildings

0640 Buildings and/or installations for telecommunications, computers and/or electronic/automated office systems

0645 Other buildings

0646 Residential buildings

065 Repair of machinery and equipment

0655 Processing machinery

0656 Heating, air-conditioning and refrigeration equipment

0658 Electric lighting, distribution and control equipment

0660 Measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories

0664 Communications/Networking equipment (includes analog, digital and combined analog/digital equipment, cabling, parts and peripherals)

0665 Other equipment

0668 Image/Video communications equipment (includes telepresence/video conferencing equipment, cabling, parts and peripherals)

0671 Other office equipment

0672 Computer equipment related to production and operations (P&O) environment - All servers, storage, printers, etc. (includes all related parts and peripherals)

0673 Computer equipment related to Distributed Computing Environment (DCE) - Desktop/personal/portable (includes all related parts and peripherals)

0675 Ships and boats

0676 Aircraft

0681 Road motor vehicles - Military

0682 Road motor vehicles - Non-military

0683 Miscellaneous vehicles

069 Reallocation of expenditures under standard object 06

0699 Purchased repair and maintenance - Reallocation of capital expenditures

## **07 Utilities (standard object 07)**

070 Utility services

0701 Electricity

0702 Natural gas

0703 Sewer and water

0705 Waste disposal

0709 Other utility services

079 Reallocation of expenditures under standard object 07

1199 Utilities, materials and supplies - Reallocation of capital expenditures

## **1 Goods, land, buildings and works**

### **11 Materials and supplies (standard object 07)**

111 Food, feed, beverages and tobacco

1111 Live animals, including their fodder

1112 Meat, fish and their preparations

1113 Dairy products and other animal products

1114 Vegetables and fruits, edible products, fats and preparations

1115 Miscellaneous food, food materials and food preparations

1116 Beverages and tobacco

112 Mineral products

1121 Salt, sulphur, ores, earth and stone

1122 Gasoline

1123 Aviation fuel

1124 Diesel fuel

1125 Light fuel oil

1126 Heavy fuel oil

1127 Lubricating fuel and greases

1128 Other mineral fuels, oils and products

113 Chemical products

1130 Inorganic and organic chemicals, including plastics, rubber and products, and excluding tires and tubes

1132 Pharmaceutical and other medicinal products

1133 Explosives, fireworks, and pyrotechnic products, etc.

1134 Photographic or cinematography goods

1139 Miscellaneous chemical products

114 Wood, paper and wood products

1141 Wood and articles of wood

1142 Paper and paperboard

1143 Printed matter, including books, newspapers, pictures, manuscripts and forms

115 Personal goods

1151 Uniforms

1152 Other clothing

1153 Footwear

1159 Miscellaneous textiles, headgear, umbrellas, etc.

116 Metals and metal products

1160 Ferrous metals

1161 Non-ferrous metals

1163 Cutlery

1164 Miscellaneous metal products

117 Miscellaneous goods and products

1171 Medical supplies, instruments, and apparatus

1172 Office and stationers supplies

1173 House furnishing, excluding furniture

1174 Horticultural products

1175 Precious metals and stones and its products

1176 Glass or glass products

1179 Miscellaneous manufactured articles

## **12 Acquisition of machinery and equipment, including parts and consumable tools (standard object 09)**

121 Acquisition of machinery and machinery parts

1211 Special industry machinery

1212 Tools and implements

1219 Other machinery and parts

122 Acquisition of informatics equipment and parts

1223 Image/Video communications equipment (includes telepresence/video conferencing equipment, cabling, parts and peripherals)

1282 Computer equipment related to Production and Operations (P&O) environment - All servers, storage, printers, etc. (includes all related parts and peripherals)

1283 Computer equipment related to Distributed Computing Environment (DCE) - Desktop/personal/portable (includes all related parts and peripherals)

1284 Client software related to Distributed Computing Environment (DCE)

1285 Application software (including COTS) and application development and delivery software

1286 Operating system and utility software related to servers, storage, peripherals and components

1287 Networking software

1289 Communications/Networking equipment (includes analog, digital and combined analog/digital equipment, cabling, parts and peripherals)

- 1291 Image/Video communications software (includes telepresence/video conferencing software)
- 123 Acquisition of office equipment and furniture including parts
- 1231 Office furniture and furnishings, including parts
- 1239 Other office equipment and parts
- 124 Acquisition of equipment and furniture including parts
- 1241 Plumbing equipment and fittings, including parts
- 1242 Electric lighting, distribution and control equipment and Parts
- 1243 Measuring, controlling, laboratory, medical and optical equipment and parts
- 1244 Radar equipment and parts
- 1245 Safety and sanitation equipment and parts
- 1246 Other furniture and fixtures including parts
- 1249 Other equipment and Parts
- 125 Acquisition of aircraft and ships, including parts
- 1250 Aircraft
- 1251 Aircraft parts
- 1252 Mobile service system
- 1253 Satellite and spacecraft acquisition and parts
- 1256 Ships and boats
- 1257 Ships and boats Parts
- 126 Acquisition of other vehicles and parts
- 1261 Road motor vehicles
- 1263 Road motor vehicles parts
- 1264 Other vehicles
- 1267 Miscellaneous vehicles parts, including tires and tubes
- 127 Arms and ammunition
- 1271 Weapons (including parts)
- 1273 Ammunition
- 129 Reallocation of expenditures under standard object 09
- 1299 Acquisition of machinery and equipment - Reallocation of capital expenditures

**13 Acquisition of land, buildings and works (standard object 08)**

- 130 Acquisition of land
- 1301 Acquisition of land
- 131 Acquisition of engineering works
- 1310 Marine installations
- 1316 Roads, highways and airport runways
- 1335 Bridges, trestles, culverts, overpasses and viaducts
- 1339 Other engineering works
- 134 Acquisition of non-residential buildings
- 1340 Office buildings

1343 Commercial buildings

1350 Industrial buildings

1356 Schools and other educational buildings

1357 Hospitals, sanatoria, clinics and first-aid stations

1358 Other institutional buildings

1360 Buildings or installations for telecommunications, computer and/or office systems

1362 Passenger terminals - Air, bus, boat, train and other

1363 Armouries, barracks, drill halls, etc.

1364 Laboratories

1369 Other non-residential buildings

137 Acquisition of residential buildings

1370 Residential buildings

139 Reallocation of expenditures under standard object 08

1399 Acquisition of land, buildings and works - Reallocation of capital expenditures

## **2 Transfer payments (standard object 10)**

### **20 Transfer payments to persons**

200 Payments to senior citizens

2001 Old age security payments

201 Payments for pensions

2011 Pensions World Wars I and II

2012 War Veterans' allowances

2013 Pensions to former government employees not entitled under current superannuation acts

2014 Payments to former civilians and uniformed personnel

2019 Other payments for pensions

202 Transfer payments to promote employment

2022 Assistance to persons to encourage employment

2023 Payments relating to improvement and promotion of employability of individuals

2029 Other transfer payments to persons for promotion of employment

203 Other transfer payments to persons

2032 Payments to Aboriginal people

2035 Assistance to immigrants and refugees

2041 Transfer payments to persons for research and development (including scholarships)

2049 Other non-recoverable payments to persons

2051 Recoverable payments to persons

2055 Contingency recoverable payments to persons

2057 Child tax benefit

2060 Goods and services tax (GST) credit to persons

## **21 Transfer payments to industry**

210 Agricultural subsidies

2102 Transfer payments to industry for the benefit of producers under the *Farm Income Protection Act*

2103 Payments under agricultural income disaster assistance (AIDA)

2107 Miscellaneous agricultural subsidies

212 Other subsidies to industry

2120 Other freight rate subsidies to industry

2122 Steamship subsidies

2125 Assistance to industry to encourage employment

2126 Subsidy payments to industry for research and development

2127 Payments to industry under loan guarantees

2130 Payments for the Confederation Bridge

2132 Payments to Aboriginal corporations

2133 Payments to financial institutions under the *Canada Students Loan Act* and *Canada Student Financial Assistance Act*

2139 Other non-recoverable subsidies to industry

2151 Recoverable subsidy payments to industry

2155 Contingency - Recoverable subsidy payments to industry

217 Transfer payments for capital assistance

2170 Transfer payments to industry for Research and Development

2171 Transfer payments to the defence industry for capital assistance

2174 Payments to industry under industrial and regional development

2178 Energy conservation projects

2179 Other Non-recoverable Transfer payments to industry for Capital Assistance

2181 Recoverable payments to industry for capital assistance

2185 Contingency - Recoverable payments to industry for capital assistance

## **22 Transfer payments to provinces and territories**

221 Transfer payments to provinces and territories for Education

2212 Payments for official languages to provinces and territories

2214 Alternative payments to provinces under the *Canada Student Financial Assistance Act*

2215 Payments to Quebec for Cree and Inuit education

2216 Payments to non-native educational institutions

2217 Payments to non-native school boards

2218 Special payments to provinces under the *Apprentice Loans Act*

2219 Other Transfer payments to provinces and territories for Education

222 Fiscal transfer payments

2221 Payments to provinces and territories under taxation agreements

2223 Statutory grants to provinces and territories (authorized under the *Constitution Acts*)

2232 Canada Health and Social Transfer payments

- 2233 Alternative payments to provinces and territories for standing programs
- 2239 Other Fiscal Transfer payments to provinces and territories
  - 224 Other Transfer payments to provinces and territories
- 2241 Payments to provinces and territories for services to young offenders
- 2243 Payments for legal aid systems to provinces and territories
- 2244 Payments for environmental projects to provinces and territories
- 2245 Crop insurance payments to provinces and territories
- 2247 Assistance to provinces and territories to encourage employment
- 2248 Canada - Nova Scotia Offshore Revenue Account and Fiscal equalization Offshore Petroleum Resource Accord
- 2249 Payments to provinces and territories for provincial highways, secondary and access roads
- 2250 Transfer payments to territories for operating expenditures
- 2253 Canada/Quebec accord on immigration
- 2254 Canada/Newfoundland Development Fund
- 2255 Payments to provinces under Canada Infrastructure Program
- 2257 Development initiatives paid to provinces and territories under the general development and subsidiary agreements
- 2259 Other Transfer payments to provinces and territories
- 23 Transfer payments to or on behalf of international organizations and foreign countries**
  - 230 Transfer payments for development assistance to other countries
    - 2301 Purchase of goods for development assistance
    - 2302 Purchase of services for development assistance
    - 2303 Payments for development assistance to Canadian non-government organizations
    - 2304 Other payments for development assistance to foreign countries
      - 231 Transfer payments to international organizations
        - 2311 Payments to United Nations and related organizations
        - 2312 Contributions to North Atlantic Treaty Organization (NATO) and NATO - related programs
        - 2314 Payments to the International Development Association
        - 2315 Payments to international banks and financial institutions
        - 2319 Payments to other international organizations
          - 232 Other transfer payments to or on behalf of international organizations and foreign countries
      - 2321 Transfer payments to promote Canadian export sales
      - 2322 International Food Aid Program
      - 2323 Transfer payments to Thirty Meter Telescope
      - 2329 Other transfer payments outside Canada to or on behalf of international organizations and foreign countries
      - 239 Foreign exchange gain/loss

2390 Foreign exchange gain/loss on transfer payments

## **24 Transfer Payments to organizations, including Crown corporations and non-profit organizations**

241 Transfer payments to universities

2411 Payments to universities in aid of research

2412 Assistance to encourage employment

2419 Other Transfer payments to universities

242 Transfer payments to Aboriginal organizations

2421 Payments to First Nations, Inuit and Métis school boards

2422 Payments to other First Nations, Inuit and Métis educational institutions

2423 Payments to other First Nations, Inuit and Métis associations

243 Transfer payments to other non - profit institutions and other organizations

2431 Payments to non-profit national organizations

2432 Payments to provincial/territorial non-profit organizations

2433 Payments to local non-profit organizations

2434 Assistance to non-profit organizations to encourage employment

2436 Payments for research and development to non-profit organizations

2437 Payments for the environment to non-profit organizations

2449 Other transfer payments to non-profit institutions and other organizations

245 Payments to Crown corporations

2451 Payments to Crown corporations

## **26 Transfer payments to municipalities and local organizations**

261 Transfer payments to municipalities

2611 Grants in lieu of property taxes paid to municipalities

2613 Assistance to municipalities to encourage employment

2614 Payments to municipalities under Canada Infrastructure Program

2619 Other Transfer payments to municipalities

262 Transfer payments to other local organizations

2621 Payments to non-native educational institutions

2622 Payments to non-native school boards

## **28 Reallocation of transfer payments**

281 Reallocation of transfer payments Between Programs or Departments

2811 Grants in lieu of taxes recovered from other departments

282 Transfer payments expenses recorded for accounting purposes

2821 Provision for valuation for loans, investments and advances

2822 Expenses for accrued liabilities

2823 Removal of low value amounts related to transfer payments

2824 Provision for concessionary terms

## **3 Other expenditures**



**30 Transfers to Crown corporations and other entities (standard object 12)**

300 Transfers to Schedule III, Part I Corporations and their Wholly - Owned Subsidiaries

3001 Atomic Energy of Canada Ltd.

3003 Canada Mortgage and Housing Corporation

3005 Canadian Commercial Corporation

3009 National Capital Commission

3010 Export Development Canada

3011 Standards Council of Canada

3012 VIA Rail Canada Inc.

3014 The Jacques-Cartier and Champlain Bridges Inc.

3017 Marine Atlantic Inc.

3018 Canadian Dairy Commission

3023 Canadian Museum for Human Rights

3024 Canadian Museum of Civilization

3025 Canadian Museum of Nature

3026 National Museum of Science and Technology

3027 National Gallery of Canada

3029 Other

3030 Canadian Tourism Commission Corporation

3031 Enterprise Cape Breton

3032 Canadian Museum of Immigration at Pier 22

304 Transfers to Schedule III, Part II Corporations and their wholly - owned subsidiaries

3041 Canada Post Corporation

3059 Other

306 Transfers to other Crown corporations and other entities

3061 Canada Council

3062 Canadian Broadcasting Corporation

3063 International Development Research Centre

3064 National Arts Centre Corporation

3065 Telefilm Canada

3079 Other

**31 Public debt charges (standard object 11)**

310 Interest on unmatured debt of Canada

3101 Marketable bonds payable in Canadian currency

3102 Canada Savings Bonds (CSB)

3103 Special nonmarketable securities

3104 Treasury bills

3105 Marketable bonds payable in foreign currencies

3106 Notes and loans payable in foreign currencies

- 3107 Canada bills payable in foreign currency
  - 311 Interest on specified purpose accounts and other liabilities
  - 3111 Interest on superannuation and other pension accounts
  - 3112 Interest on the Employment Insurance Account
  - 3113 Interest on the Canada Pension Plan Account
  - 3114 Interest on other liabilities
    - 312 Interest on other accounts
  - 3121 Interest on Special Drawing Rights and other foreign exchange accounts
    - 313 Bond discounts and premiums
  - 3131 Amortized Bond discounts and premiums
    - 314 Cost of issuing and servicing the public debt
  - 3142 Commission and remuneration on bonds
  - 3143 Cost of servicing Canadian and foreign debt
- 32 Other subsidies and payment (standard object 12)**
  - 321 Deficits and write - offs to losses
  - 3213 Losses of money
  - 3214 Deficits and write-offs not elsewhere specified
  - 3215 Deletion and write-offs of loans, investments and advances
  - 3216 Loss on foreign currency transactions
  - 3217 Forgiveness of loans, investments, and advances
    - 323 Transfers to non-budgetary funds and accounts
  - 3239 Transfers to non-budgetary funds and accounts
    - 324 Discounts earned
  - 3241 Discounts/Rebates earned for early payment to suppliers or through the use of acquisition cards
    - 325 Miscellaneous expenditures
  - 3248 Damage and other claims against the Crown resulting from the Phoenix pay system transition
  - 3249 Court awards to industry
  - 3250 Court awards to persons
  - 3251 Damage and other claims against the Crown
  - 3252 Interest, administration or service charges, and other penalty charges
  - 3253 Interest and service charges paid to financial institutions
  - 3254 Removal of low value amounts related to program expenditures
  - 3256 Canadian Security Intelligence Service
  - 3257 Ex gratia payments
  - 3258 Communications Security Establishment
  - 3259 Miscellaneous expenditures not Elsewhere Classified
    - 326 Adjustment of reserves
  - 3261 Adjustment of provision for valuation of financial claims
  - 3262 Adjustment of reserves for Loan Guarantees

3263 Allowance for increase in value of certain financial obligations

3269 Other adjustments

329 Reallocation of expenditures under Standard object 12

3299 Other subsidies and payments - Reallocation of capital expenditures

### **3A Expenditures from internal sources or for accounting purposes**

#### **34 Other expenditures From Internal Sources or for Accounting Purposes (Standard Object 12)**

342 Amounts paid between or within departments for administrative overhead, or other charges

3421 General administrative services charged by other departments or by other programs within a department

3422 Suspense account (debit) - Other government departments

3424 Suspense activity allocation

3425 Reallocation of expenditures/costs within a department

3427 Reallocation of costs under shared cost programs

3428 Payments in lieu of taxes paid to Public Works and Government Services Canada (PWGSC)

3429 Other

343 Amounts charged to revolving funds by departments or agencies

3431 Overhead or other amounts charged directly to revolving funds by departments or agencies <sup>1</sup>

3432 Interest charged to revolving funds by department of finance <sup>1</sup>

3433 Reallocation of expenditures/costs within revolving funds <sup>1</sup>

3439 Other <sup>1</sup>

344 Customs and excise duties, and federal sales tax

3441 Customs import duties

3442 Excise duties and federal sales tax

345 Expenses charged to or from asset accounts for amortization or other purposes

3451 Amortization expenses for capital assets

3452 Usage of inventory

3453 Recognition of unamortized expenses related to assets

3459 Amortization of other assets accounts

346 Expenses charged to or from liability accounts

3461 Allowance for vacation pay and similar employee benefits

3462 Allowance for bad debts

3463 Charges to remediation liabilities

3469 Charges to other liability accounts

347 Transfer or incremental charges between appropriations

3471 Incremental charges from other appropriations <sup>1</sup>

3472 Incremental recoveries from other appropriations (credit) <sup>1</sup>

348 Actuarial gains/losses on public sector pension and other employee and veteran future benefits

3481 Actuarial gains/losses on public sector pension and other employee and veteran future benefits

**37 Reallocation of expenditures/Recognition of revenue - From internal sources (standard object 12)**

371 Recoveries of expenditures between programs or departments

3711 Overhead or other amounts recovered by departments and agencies from revolving funds <sup>1</sup>

3712 Amounts recovered for general administrative services by other departments or by other programs within a department <sup>1</sup>

3714 Suspense activity allocation

3715 Recoveries of costs under shared cost programs

3717 Recoveries of expenditures/costs within a department

3718 Suspense account (credit balance) - Other government departments

3719 Other

372 Recoveries of expenditures from specified purpose and other accounts

3721 Recovery of expenses through recognizing revenue from restricted specified purpose accounts <sup>1</sup>

## **B Objects for revenue**

### **4 Revenue**

#### **4A Tax revenue**

42 Tax revenue

420 Tax revenue

4200 Tax revenue (Total)

#### **4B Other revenue**

45 Other revenue - Cost recovery and other user charges

450 Revenues from charges of a regulatory nature

4500 Fuel Charge and Excess Emission Charges

451 Rights and privileges (including related royalty revenue)

4510 Licence fees

4513 Fees for passports, visas and citizenship certificates

4515 Oil royalties

4516 Natural resources royalties

4517 Other royalties

4518 Fees for the registration of trademarks, patents and copyrights

4519 Other revenue from rights and royalties

452 Lease and use of public property

4520 Oil and gas leases

4521 Land leases

4525 Rental of unimproved (vacant) land

4526 Rental of works

4527 Rental of machinery and equipment

4528 Rental of concessions in government - owned facilities

4529 Rental of parking space

4530 Rental of residential buildings

4531 Rental of non-residential buildings

4535 Rental of real property to Crown corporations

4539 Other Returns from Lease and use of public property

454 Proceeds from sales of goods and information products

4540 Sale of uniforms, clothing, etc.

4542 Sales of electricity

4543 Sales of Natural gas

4544 Government publications, maps and charts

4545 Other goods manufactured by government

4546 Sales of information products

4547 Petroleum, oil and lubricants

4548 Public meals

4549 Sales of other goods

- 455 Revenue from services of a regulatory nature
  - 4551 Inspection fees
  - 4554 Aviation regulations
  - 4556 Supervision of race tracks
  - 4558 Fees from assessments of financial institutions
  - 4559 Other services of a Regulatory Nature
    - 456 Revenue from services of a non - regulatory (optional) nature
  - 4560 Public Utility services, Including Water, Waste Water and Other Utilities
  - 4561 Telecommunication services
  - 4562 Dental services
  - 4563 Hospital services
  - 4564 Marine service and wharf revenue
  - 4565 Other health services
  - 4566 Engineering and scientific fees
  - 4567 Airport services, landing and parking fees
  - 4568 Technology centres services
  - 4569 Other revenue from services of a non-regulatory nature
    - 457 Revenue from services of a non-regulatory nature provided to other governments and Crown corporations
  - 4570 Revenue for the provision of non-regulatory services to the United Nations
  - 4571 Receipts from Crown corporations for other than real property
  - 4574 Other services to Local Governments
  - 4576 Police services to local, provincial and territorial governments
  - 4577 Other services to Provincial and Territorial Governments
  - 4578 Services to other national governments
    - 458 Administration fees and other charges
  - 4580 Revenue from patents/royalties
  - 4581 Revenue from access to information fees and charges
  - 4582 Revenue from advertising or sponsorship
  - 4586 Not sufficient funds (NSF) administrative charges
  - 459 Miscellaneous
  - 4593 Miscellaneous
  - 4595 Respendable revenue - Systems applications and products (SAP) departments
  - 4598 Loan guarantee fees
    - 46 Other revenue - Cost recovery and other user charges
  - 461 Recoveries of costs from departments and agencies
    - 4611 Overhead or other amounts recovered by departments and agencies from revolving funds <sup>1</sup>
    - 4612 Amounts recovered for general administrative services by other departments or other programs within a department <sup>1</sup>

- 4613 Subsidy received by a revolving fund from an appropriation <sup>1</sup>
- 4615 Recoveries of costs from shared cost programs <sup>1</sup>
- 4616 Recoveries from allocation of expenditures/costs within revolving funds <sup>1</sup>
- 4619 Other <sup>1</sup>
  - 462 Services to other government departments as per section 29.2 of the *Financial Administration Act*
- 4620 Human resources management services <sup>1</sup>
- 4621 Financial management services <sup>1</sup>
- 4622 Information Management services <sup>1</sup>
- 4623 Information Technology services <sup>1</sup>
- 4624 Communications services <sup>1</sup>
- 4625 Real property services <sup>1</sup>
- 4626 Material services <sup>1</sup>
- 4627 Acquisition services <sup>1</sup>
- 4628 Other administrative service that is designated by order of the Governor in Council <sup>1</sup>
  - 466 Revenue from sales of products and services provided to or within government departments and agencies by revolving funds
- 4670 Sales of goods and services - CORCAN Revolving Fund <sup>1</sup>
- 4679 Other <sup>1</sup>
  - 48 Other revenue
    - 480 Return on investments - Interest on loans and advances
      - 4801 Interest on loans and advances from federal Crown corporations and agencies lending institutions
      - 4802 Interest on loans and advances from all other federal Crown corporations
      - 4803 Interest on loans and advances from provincial and territorial governments, including their Crown corporations
      - 4804 Interest on loans and advances from domestic private sector enterprises
      - 4805 Interest on other loans and advances from other domestic sources
      - 4806 Interest on loans and advances from national governments and international organizations
        - 481 Return on investments - Profits and dividends
          - 4811 Profits and/or dividends from enterprises
          - 4812 Profits from the Bank of Canada
          - 4814 Profit and/or surplus from foreign exchange accounts (Department of Finance)
          - 4819 Other return on investments, not elsewhere specified
        - 482 Interest on Tax revenue
          - 4821 Interest on Goods and services tax (GST)
          - 4822 Interest on customs duties and other excise taxes

- 4823 Interest on income tax
  - 483 Other interest income
- 4832 Interest on overdue accounts receivable
- 4833 Interest on bank deposits
- 4834 Interest on Canada student loans
- 4835 Interest on apprentice loans
  - 484 Proceeds from sale of assets
- 4841 Revenue from coinage (seigniorage)
- 4842 Revenue from bullion
- 4843 Sales of surplus Crown assets
- 4844 Sales of residential real property
- 4845 Sale of non-residential real property
- 4847 Sale of Crown corporations
- 4848 Sale of departmental organizations
  - 485 Fines, penalties and other court awards
- 4851 Fines
- 4857 Penalties
- 4858 Proceeds from other court awards, including seized property
  - 487 Transfer payments from other governments
- 4871 Transfer payments from provincial or territorial governments
- 4872 Transfer payments from local governments, including municipalities and local school boards
- 4873 Transfer payments from foreign governments
- 4874 Lottery receipts from the provinces
  - 488 Receipts from non-budgetary funds and accounts
- 4880 Administration of the Employment Insurance Account, including cost recoveries
- 4883 Revenue from the Canada Pension Plan
- 4888 Reallocation from non-budgetary funds and accounts
- 4889 Other receipts from non-budgetary funds and accounts
  - 489 Miscellaneous Other revenue
- 4892 Gain on revaluation of foreign currency assets and liabilities
- 4893 Removal of low value amounts related to accounts receivable
- 4899 Other



# **C Objects for Assets, Liabilities and Other transactions**

## **5 Assets**

### **50 Loans, investments, and advances**

#### 501 Loans

5010 Acquisition of loans with cash

5011 Acquisition of loans with other assets

5013 Loans to appropriation-dependent Crown corporations

5015 Settlement of loans with cash

5016 Settlement of loans with other assets

5018 Repayment of loans from appropriation-dependent Crown corporations

5020 Foreign currency translation of loans

5021 Write-off of loans

5029 Other adjustments to Loans

#### 503 Advances

5030 Acquisition of other advances with cash

5031 Acquisition of other advances with other assets

5032 Acquisition of travel advances

5033 Advances to consolidated specified purpose accounts

5035 Settlement of other advances with cash

5036 Settlement of other advances with other assets

5038 Repayment of advances from consolidated specified purpose accounts

5040 Foreign currency translation of advances

5041 Write-off of advances

5043 Recoverable advances to employees

5044 Recoverable advances to bargaining agents

5049 Other adjustments to Advances <sup>3</sup>

#### 505 Investments

5050 Acquisition of investments with cash

5051 Acquisition of investments through capitalization of financial claims

5052 Acquisition of investments with other assets

5053 Investments in consolidated specified purpose accounts

5054 Investments in appropriation-dependent Crown corporations

5055 Disposal of investments for cash

5056 Disposal of investments for other assets

5057 Repayment of investments from appropriation-dependent Crown corporations

5058 Repayment of investments by consolidated specified purpose accounts

5060 Foreign currency translation of investments

5061 Write-off of investments

5069 Other adjustments to Investments

507 Investments of the Canada Pension Plan Investment Fund

5070 Acquisition of investments with cash

5071 Transfers from the Canada Pension Plan accounts

5075 Disposal of investments with cash

5079 Other adjustments to Investments

## **51 Foreign exchange accounts**

511 International Monetary Fund and Special Drawing Rights transactions

5100 Acquisition of claims with cash

5101 Acquisition of claims in exchange for Special Drawing Rights or International Monetary Fund notes

5111 Settlement of claims in exchange for Special Drawing Rights or International Monetary Fund notes

5121 Issues of notes payable to the International Monetary Fund (IMF)

5123 Redemption of notes payable to the International Monetary Fund (IMF)

5130 Maintenance of value adjustments

5131 Year end valuation adjustment

5159 Other adjustments

516 Exchange Fund Account - Advances (restricted claims)

5160 Advances provided to the Exchange Fund Account

5161 Settlements of advances

5163 Year-end valuation adjustment

5169 Other adjustments

## **52 Cash accounts**

529 Cash account

5299 Net Increase or Decrease in Cash account

## **53 Accounts receivable**

539 Accounts receivable

5399 Net Increase or Decrease in Accounts receivable

## **6 Liabilities**

### **60 Specified purpose accounts (SPAs)**

601 Pension insurance and social security accounts

6001 Contributions by current employees or participants

6002 Contributions by current employees - Public Service corporations

6003 Contributions by government employees for past services or in arrears

6004 Contributions by Public Service corporations employees for past service or in arrears

6005 Contributions by retired employees

6012 Contributions by government - As employer

6013 Contributions by Public Service corporations as employer

6017 Death benefit general contributions

- 6018 Death benefit single contributions
- 6020 Actuarial adjustments
- 6022 Transfers from other pension funds
- 6023 Refundable tax recovered from the Canada Revenue Agency
- 6025 Return on investment
- 6027 Interest credited to the account
- 6029 Other receipts
- 6030 Payment of benefits
- 6034 Payment of minimum benefits
- 6035 Pension division payments
- 6037 Return of contributions - Government employees <sup>3</sup>
- 6038 Return of contributions - Public Service corporation employees
- 6039 Return of contributions – Parliamentarians
- 6045 Transfers to other pension funds
- 6046 Refundable tax remitted to the Canada Revenue Agency
- 6047 Withdrawal of surplus
- 6051 Operating expenses
- 6053 Transfer to Pension Investment Board
- 6056 Transfer from Pension Investment Board
- 6058 Pension transfer value payments
- 6059 Other payments
  - 606 Provincial tax collection agreements
- 6060 Estimated collections of taxes
- 6063 Installment payments to provinces for taxes
  - 607 Crown corporations deposits
- 6079 Net Increases or Decreases in Crown corporations deposits
  - 608 Other deposits and trust funds
- 6081 Deposits received
- 6082 Interest received
- 6083 Transfers from budgetary expenditures
- 6084 Deposit of securities held in trust
- 6085 Refunds
- 6086 Payments made in accordance with authorities
- 6087 Return of securities held in trust
- 6089 Other adjustments
  - 609 Miscellaneous accounts
- 6099 Net increases or decreases in other specified purpose accounts
- 61 Unmatured debt transactions**
  - 611 Unmatured debt payable
    - 6111 Issue of debt
    - 6115 Redemption of unmaturred debt
    - 6116 Transfers to matured debt (on retirement of debt)

- 6117 Revaluation of unmatured debt
- 6118 Unmatured debt payable - Exchange Rate Changes
- 6119 Other adjustments

## **62 Transactions relating to other liabilities**

- 621 Interest due on unmatured debt (including compound interest on Canada Savings Bonds)
- 6211 Interest charges accrued
- 6212 Interest due
- 6213 Payments to claimants
- 622 Matured debt
- 6221 Transfers from unmatured debt
- 6222 Redemption of debts
- 6225 Write-off of Matured debt (Transfer to Revenue)
- 6227 Matured debt Revaluation
- 629 Miscellaneous
- 6299 Net increase or decrease in other liability

## **7 Other**

### **70 Other accounts/transactions**

- 702 Allowance for valuation of assets and liabilities
- 7021 Allowance for valuation of financial claims (incl. allowance for doubtful accounts)
- 7022 Allowance for statutory accounts payable
- 7023 Allowance for employee benefits
- 7029 Other allowances
- 703 Unamortized deficiencies on superannuation accounts
- 7031 Increase to reflect actuarial deficiencies recorded
- 7032 Decrease resulting from amortization of actuarial deficiencies
- 704 Unamortized Discount on Treasury bills
- 7041 Increase to Reflect Discount on New Treasury bills
- 7042 Decrease Resulting from Amortization of Discount on Treasury bills
- 706 Accumulated amortization
- 7061 Accumulated amortization on Capital Assets
- 709 Other transactions
- 7099 Net Increase or Decrease in Other transactions

## **8 Accumulated deficit**

### **80 Unrestricted amounts**

- 801 Unrestricted amounts in the Accumulated deficit
- 8011 Increases
- 8012 Decreases
- 802 Year - end closing of departmental accounts
- 8021 Closing of control accounts
- 8022 Closing of revenue and expense accounts

## **81 Consolidated specific purpose accounts**

810 Consolidation of specified purpose accounts

8103 Other adjustments

811 Employment Insurance Account

8110 Contributions by employees, their employers and other participants

8114 Return on investment

8116 Other receipts

8117 Payment of benefits

8120 Operating expenses

8122 Other payments and Adjustments

815 Crop reinsurance fund

8150 Receipts from provinces

8151 Interest-free advances from the Government of Canada

8153 Payments to provinces

8154 Repayment of advances to the Government of Canada

816 Agricultural Commodities Stabilization Account

8161 Receipts from participating provinces and producers

8167 Payments to participating producers

817 Goods and services tax (GST) refundable advance accounts on purchases

8171 Payment of GST on purchases

8172 Payment of QST on purchases

8173 Reimbursement of QST by Revenu Québec

818 Seized Property Proceeds Account

8181 Proceeds from forfeited assets and fines

8184 Payments of operating and other expenses

8186 Payment of claims against the Crown and other expenses to outside parties

8187 Payment of proceeds to other governments

8188 Transfer of Net Proceeds to Other revenue

819 New Parks and Historic Sites Account

8190 Donations (unspecified)

8191 Net proceeds from the sale of federal real property

8192 Contributions from the Government of Canada

8194 Other receipts

8195 Disbursements to outside parties

8196 Disbursements (internal to government)

8197 Contributions to outside parties

## **82 Consolidated deposit and trust accounts**

820 Gifts, donations and bequests accounts

8200 Receipts

8201 Payments

821 Insurance accounts

8210 Receipts

8211 Transfers from budgetary appropriations

8215 Payments

822 Earmarked fees and levies

8220 Receipts

8225 Payments

829 Other restricted accounts

8290 Other receipts

8295 Other payments

**83 Consolidation of appropriation - Appropriation dependent and enterprise Crown corporations**

831 Consolidation of appropriation - Appropriation dependent and enterprise Crown corporations

8300 Accumulated deficit/surplus brought forward - Consolidation of all Crown corporations

8312 Gain/Loss for the year - Enterprises Crown Corporations

8313 Other adjustments

832 Allowance for employee benefits

8321 Net change in allowance - Employee benefit

833 Revenue and expenditures

8339 Expenses - Other

834 Cash balances

8340 Net change - Cash in transit

835 Accounts receivable of appropriation - dependant Crown corporations (with outside parties)

8350 Net Change - Accounts receivable <sup>2</sup>

836 Loans, Investments and Advances by ADCC'S (With outside parties)

8360 Net change - Loans, investment and advances by appropriation-dependant Crown corporations <sup>2</sup>

837 Accounts payable of appropriation-dependant Crown corporations (with outside parties)

8371 Net change - Other liabilities ADCC <sup>2</sup>

838 Borrowings of appropriation dependant Crown corporations (with outside parties)

8380 Net change - Other liabilities appropriation-dependent Crown corporations borrowings <sup>2</sup>

**84 Government elimination of inter-entity transactions and balances consolidation of appropriation - dependent Crown corporations**

840 Government elimination of inter-entity revenue and expenditure transactions

8400 Other revenue - Return on investments <sup>1</sup>

8402 Other revenue <sup>1</sup>

8419 Expenses - Other elimination inter-entity transactions <sup>1</sup>

842 Government elimination of inter-entity liability balances

8422 Unmatured debt held by appropriation-dependant Crown corporations  
<sup>1</sup>

8425 Specified purpose accounts - Due to appropriation-dependant Crown  
corporations <sup>1</sup>

844 Government elimination of inter-entity asset balances

8440 Elimination of inter-entity loans, investments or advances in  
appropriation-dependent Crown corporations <sup>1</sup>

8443 Allowance for valuation of assets and liabilities <sup>1</sup>

## **9 Identification of partnering department for interdepartmental transactions**

**9DDD Interdepartmental settlement <sup>1</sup>**

# **Master list of release notes for object codes for 2022 to 2023**



## 7.4 List of pay earning codes for object codes for 2021 to 2022

Please note that the source documents can be found in the Phoenix "Job Aids" (page accessible only on the Government of Canada network) section.

### 0101 Civilian regular time - Continuing employment

Basic salaries and wages for regular time worked by all full-time indeterminate civilian personnel for continuing employment. It does not include any remuneration received for allowances or for working non-standard hours, extra duty or holiday pay, retroactive salaries, severance pay, or bilingual bonus.

This object will include all expenditures charged to the following pay entitlement codes:

- 001 Basic Pay
- 002 Acting Pay/Acting Appointment
- 011 Retainer Payment
- 027 Dual Remuneration - Subject to Superannuation
- 041 Payment for Month of Death
- 082 Performance Awards - Non-Management Category
- 087 Lump Sum Payment
- 088 Lump Sum Settlement - Not Subject to Superannuation
- 127 Partial Pay Ships' Officers
- 132 Basic Pay at Straight Time for Ships' Crews
- 157 Financial Incentives Plan
- 171 Performance Award
- 179 At Risk Pay
- 182 Arrears Acting Pay
- 189 Arrears Pay/Taken On Strength (TOS)
- 190 Arrears Pay/Struck Off Strength (SOS)
- 191 Pay Cycle Change (PCC)
- 192 Arrears Pay/Misc Staffing
- 193 Arrears Pay/Promotion
- 194 Arrears Pay/Stat Merit
- 195 Arrears Pay/Revision
- 196 Arrears Pay/Conversion
- 197 Arrears Pay/Assimil'n
- 198 Arrears Pay/T/SOS
- 199 Arrears Pay/RE-TOS
- 230 Lump Sum Equivalent
- 232 Dual Remuneration - Non-pensionable
- 245 Interim Salary Adjustment
- 253 Vacation Pay Advance
- 300 Bill C-29 Lump Sum
- 301 Leave Without Pay (LWOP) and Unauthorized Absences
- 302 Fixed Hours Not Worked (Lates, etc.)
- 303 Leave Granted - No credits

- 306 Leave with Income Averaging
- 346 Pre-Retirement Transition Leave
- 360 Lump sum signing bonus fully payable to all employees including part-time employees
- 361 Lump sum signing bonus fully payable to most employees, but only payable on a prorated basis to part-time employees
- 384 Reversal ongoing Leave Without Pay (LWOP)
- 401 Prior Adjustment 301 Cancelled
- 402 Prior Adjustment 302 Cancelled
- 403 Prior Adjustment 303 Cancelled
- 404 Rev Rec of Overpayment (O/P)
- 405 Rev Rec of O/P-Extra Duty (E/D)
- 469 Temporary Premium
- 498 Bill C-29 Lump Sum (EDP)
- 499 Interim Payment
- 1A1 Return of Contributions (ROC) Diplomat
- 1A2 ROC Int. Diplomat
- 1A5 ROC 1% Diplomat
- 1A6 ROC 1% Int. Diplomat
- 1C8 Performance Pay - Individual
- 1C9 Performance Pay - Corporate
- 1D3 Lump Sum Payment - Executive Group (EX) Recruitment
- 1K3 Incentive payment of Comp Advisors
- 1L5 Initial Implement LS payment
- 1L6 Delayed Implement LS payment

## **0102 Civilian regular time - Part-time, seasonal, and casual**

Basic salaries and wages for regular time worked by all part-time civilian personnel or for personnel employed on a full-time seasonal, term, or casual basis. It does not include any remuneration for allowances or for premiums for working non-standard hours, extra duty pay, holiday pay, retroactive salaries, severance pay, or bilingual bonus.

This object will include all expenditures charged to the following pay entitlement codes:

- 001 Basic Pay
- 002 Acting Pay/Acting Appointment
- 011 Retainer Payment
- 027 Dual remuneration - Subject to Superannuation
- 041 Payment for Month of Death
- 049 Additional Hours - Part-Time Employees
- 082 Performance Awards - Non-Management Category
- 087 Lump Sum Payment
- 088 Lump Sum Settlement - Not Subject to Superannuation
- 127 Partial Pay Ships' Officers
- 132 Basic Pay at Straight Time for Ships' Crews
- 157 Financial Incentives Plan
- 171 Performance award
- 179 At Risk Pay
- 182 Arrears Acting Pay

- 189 Arrears Pay/Taken On Strength (TOS)
- 190 Arrears Pay/Struck Off Strength (SOS)
- 191 Pay Cycle Change (PCC)
- 192 Arrears Pay/Misc Staffing
- 193 Arrears Pay/Promotion
- 194 Arrears Pay/Stat Merit
- 195 Arrears Pay/Revision
- 196 Arrears Pay/Conversion
- 197 Arrears Pay/Assimil'n
- 198 Arrears Pay/T/SOS
- 199 Arrears Pay/RE-TOS
- 230 Lump Sum Equivalent
- 232 Dual Remuneration - Non-pensionable
- 245 Interim Salary Adjustment
- 300 Bill C-29 Lump Sum
- 301 Leave Without Pay (LWOP) and Unauthorized Absences
- 302 Fixed Hours not Worked (Lates, etc.)
- 303 Leave Granted - No Credits
- 306 Leave with Income Averaging
- 346 Pre-Retirement Transition Leave
- 360 Lump sum signing bonus fully payable to all employees including part-time employees
- 361 Lump sum signing bonus fully payable to most employees, but only payable on a prorated
- 384 Reversal ongoing Leave Without Pay (LWOP)
- 401 Prior Adjustment 301 Cancelled
- 402 Prior Adjustment 302 Cancelled
- 403 Prior Adjustment 303 Cancelled
- 404 Rev Rec of Overpayment (O/P)
- 405 Rev Rec of O/P-Extra Duty (E/D)
- 498 Bill C-29 Lump Sum (EDP)
- 499 Interim Payment
- 1A1 Return of Contributions (ROC) Diplomat
- 1A2 ROC Int. Diplomat
- 1A5 ROC 1% Diplomat
- 1A6 ROC 1% Int. Diplomat
- 1C7 Part-time Casual Payment
- 1C8 Performance Pay - Individual
- 1C9 Performance Pay - Corporate
- 1D3 Lump Sum Payment - EX Recruitment
- 1K3 Incentive payment of Comp Advisors
- 1L5 Initial Implement LS payment
- 1L6 Delayed Implement LS payment

## **0103 Civilian premium pay for work during non-standard hours or for other reasons**

Premiums paid to all civilian personnel for working evening or night shifts or on week-ends or designated holidays.

This object will include all expenditures charged to the following pay entitlement codes:

- 043 Premium Pay for Work on a Holiday
- 055 Shift Premium - Evening or 2nd shift
- 058 Shift Premium - Night or 3rd shift
- 069 Split Shift Premium
- 086 Schedule or Shift Change Premium
- 103 Night School Compensation
- 138 Premium for Change in Shift or Employee Status (BUD 404)
- 154 Weekend Premium - First Day (Saturday)
- 155 Weekend Premium - Second Day (Sunday)
- 174 Call Pay - Launchmasters
- 175 Call Pay - Deckhands
- 185 Special Monthly Schedule Pay
- 186 Compensation - Designated Holiday (BUD 604)
- 231 Late Hour Premium

## **0104 Civilian holiday pay in lieu of leave**

Remuneration paid to civilian personnel in lieu of, or to compensate for, annual vacation leave or statutory holidays.

This object will include all expenditures charged to the following pay entitlement codes:

- 025 Holiday Pay Allowance - Subject to Superannuation
- 029 Leave - Payment in Lieu - "S"
- 033 Leave - Payment in Lieu - "X" and "T"
- 045 Holiday Pay Allowance - Not Subject to Superannuation
- 073 Vacation Pay of 4%, 6% or 8%
- 173 Premium Pay in Lieu of Statutory Holidays
- 249 Vacation Pay - Various Rates
- 449 Vacation Pay 4% - SOS
- 1F3 Lay Day Payment in Lieu of Vacation Credits

## **0105 Civilian overtime (for additional hours)**

Remuneration paid to civilian personnel received for working time, that is, additional to the normal hours worked.

This object will include all expenditures charged to the following pay entitlement codes:

- 008 Additional Amount Paid in Lieu of Overtime
- 009 Call In Pay
- 032 Meal Allowance
- 037 Self-Directed Team Allowance - Overtime
- 040 Overtime Accumulated - Compensatory Leave Paid in Cash
- 050 Reporting Pay
- 053 Security Duty Allowance
- 064 Stand-by - First Rate
- 065 Stand-by - Second Rate
- 071 Supervisory Differential - Overtime
- 072 Travel on Day of Rest - Designated Holiday
- 081 Extra Duty Allowance

- 089 Travel on a Normal Working Day
- 092 Premium for Lieu Day
- 099 Extra Professional Services (Remote Locations) - Lieu Days
- 119 Ships' Officers and Ships' Crew Basic Pay- At Time and One Half
- 123 Payment of Extra Day's Pay
- 147 Adjustment - Compensatory Leave Earned at Higher Rate
- 205 Pay for Lay Day
- 226 Credit Adjustment - Overtime Pay
- 236 Meal Period Payments (BUD 404)
- 247 Moveage of Ship Overtime
- 254 Turn Around Penalty <sup>1</sup>
- 255 Break Penalty <sup>1</sup>
- 256 Non-Continuous Hours <sup>1</sup>
- 257 Overtime - Second Consecutive Holiday (BUD 228, 408)
- 258 Overtime - First Half-Hour of Overtime (BUD 228,408)
- 259 Overtime - Second Meal
- 260 Overtime - On a Regular Working Day
- 261 Overtime - On First Day of Rest
- 262 Overtime - On Second and Subsequent Day of Rest
- 263 Overtime - On Statutory Holiday
- 268 Overtime - While on Training
- 290 Overtime - Other Rate
- 307 Comp. Leave Adjustment L/R
- 1F5 Meal Taxable
- 1F8 Second Meal Taxable
- CA009 Call-back - Comp Advisor - 2.0X
- CA072 Travel Day of Rest or Designated Holiday - Comp Advisor - 2.0X
- CA089 Travel on a Normal Working Day - Comp Advisor - 2.0X
- CA09R Remote Call-Back - Comp Advisor - 2.0X
- CA260 Overtime - Comp Advisor - 2.0X

## **0106 Civilian bilingual bonus**

Remuneration paid to civilian personnel in the form of a bonus for using both official languages as a requirement for employment.

This object will include expenditures charged to the following pay entitlement codes

- 007 Bilingual Differential
- 141 Bilingual Bonus (\$ 800.00)
- 153 Bilingual Bonus - AECB <sup>1</sup>

## **0107 Civilian severance pay and termination benefits**

Special remuneration paid to civilian personnel at the time of the termination of their employment.

This object will include all expenditures charged to the following pay entitlement codes:

- 051 Retiring Allowance - Non-eligible
- 054 Severance Pay - Eligible
- 107 Death Gratuity (2 Months Salary)
- 108 Retiring Allowance (i.e. Separation Pay, Retirement Incentive Payment) - Eligible
- 120 Retiring Allowance - Registered Retirement Savings Plan
- 124 Pay in Lieu of Notice (Term Employees)
- 202 Additional Earnings for Superannuation, Death Benefit (DB), Disability Insurance (DI) and Long Term Disability Insurance (LTD)
- 207 Additional Earnings for Superannuation
- 208 Additional Earnings for DB, Disability Insurance (DI) and LTD
- 242 TSM - Education Allowance
- 250 Separation Benefit or Alternative Lump Sum Payment - Eligible
- 279 Separation Benefit or Alternative Lump Sum Payment - Non-eligible
- 280 Severance Pay - Non-eligible
- 363 Retention Payment - Eligible
- 364 Retention Payment - Non-eligible
- 365 Transition Support Measure (TSM) or Payment in Lieu of Foregone Benefits - Eligible
- 366 Transition Support Measure (TSM) or Payment in Lieu of Foregone Benefits - Non-eligible
- 367 Transition Support Measure Education Allowance or Compensation for Pension Reduction - Eligible
- 368 Transition Support Measure Education Allowance or Compensation for Pension Reduction - Non-eligible
- 369 Retiring Allowances - Adjustment - Eligible
- 370 Retiring Allowances - Adjustment - Non-eligible
- 371 Civilian Reduction Program - Supplement or Age and Years of Service Allowance under Early Departure Incentive - Eligible
- 372 Civilian Reduction Program - Supplement - Non-eligible
- 373 Early Departure Incentive - Eligible
- 374 Early Departure Incentive - Non-eligible
- 385 Alternate Delivery Initiative (ADI) Lump Sum - Eligible
- 386 Alternative Delivery Initiative Lump Sum - Non-eligible
- 387 Alternative Delivery Initiative Pension Lump Sum - Eligible
- 388 Alternative Delivery Initiative Pension Lump Sum - Non-eligible
- 389 Alternative Delivery Initiative Salary Top-up Allowance - Eligible
- 390 Alternative Delivery Initiative Salary Top-up Allowance - Non-eligible
- 391 ADI Additional Salary Top-up Allowance - Eligible
- 392 ADI Additional Salary Top-up Allowance - Non-eligible
- 1C1 Institutional Retirement Lump Sum - Non-eligible
- 1C2 Institutional Retirement Lump Sum - Eligible
- 1S1 Indian Status - Eligible Severance Pay
- 1S2 Indian Status - Non-eligible Severance Pay

## **0108 Civilian severance pay and termination benefits - Immediate settlement**

Remuneration paid to civilian personnel for the immediate cash-out of all or portion of severance pay benefits earned prior to termination of employment as permitted by collective agreements or under terms and conditions of employment.

This object will include all expenditures charged to the following pay entitlement codes:

- 1F6 Full Severance Liquidation Payment
- 1F7 Partial Severance Liquidation Payment

## **0110 Civilian retroactive - Previous fiscal year(s)**

Retroactive salaries and wages, including overtime paid to civilian personnel for earnings related to previous fiscal year(s).

This object will include all expenditures charged to the following pay entitlement codes:

- 164 Lieu Retro FY1 - Superannuation
- 165 Lieu Retro RY1 - No Superannuation
- 166 Lieu Retro FY2 - Superannuation
- 167 Lieu Retro FY2 - No Superannuation
- 209 Basic Pay - Prior Fiscal Year - After Contract Signing Date
- 211 Adjustment of Regular Pay - Retroactive Revision - Prior Fiscal Year
- 212 Adjustment of Regular Pay - Retroactive Revision - Prior Fiscal Year 2
- 213 Adjustment of Regular Pay - Retroactive Revision - Prior Fiscal Year 3
- 214 Adjustment of Regular Pay - Retroactive Revision - Non Pensionable
- 221 First Year Before Current Fiscal Year - Retroactive Overtime
- 222 Second Year Before Current Fiscal Year - Retroactive Overtime
- 223 Third Year Before Current Fiscal Year - Retroactive Overtime
- A43 Retro - Prem Pay Holiday
- 1R1 Bas Ret Pay-PFY-After Sig Date
- 1R3 Basic Ret Pay-Prev Fisc Year
- 1R4 Basic Ret Pay-Prev Fisc Year-2
- 1R5 Basic Ret Pay-Prev Fisc Year-3
- 1R6 Basic Ret Pay-Retro-Rev-N Pen
- 1N2 Ret Pay OT Prior Fiscal Yr 1
- 1N3 Ret Pay OT Prior Fiscal Yr 2
- 1N4 Ret Pay OT Prior Fiscal Yr 3

## **0111 Civilian retroactive - Current fiscal year**

Retroactive salaries and wages, including overtime paid to civilian personnel for earnings related to the current fiscal year.

This object will include all expenditures charged to the following pay entitlement codes:

- 162 Lieu Retro - Superannuation
- 163 Lieu Retro - No Superannuation
- 210 Adjustment of Regular Pay - Retroactive Revision - Current Fiscal Year
- 220 Current Fiscal Year - Retroactive Overtime
- 291 Retroactive Acting Pay - Ships Officers
- 292 Retroactive Acting Pay - Hourly
- 328 Compensation Award - Pensionable
- 329 Rotational Supplement - Pensionable

- 330 Compensation Award - Pensionable but with No Premiums
- 331 Rotational Supplement - Pensionable but with No Premiums
- 1J2 Correctional Service Specific Duty Allowance Lump Sum
- 1R2 Basic Ret Pay-Curr Fiscal Yr
- 1N1 Ret Pay OT Current Fiscal Year

## **0112 Civilian pay equity**

This object will include all expenditures charged to the following pay entitlement codes:

- 264 5% Lump Sum in Lieu
- 267 Pay Equity Retroactive Adjustment
- 269 Pay Equity Retroactive Adjustment - Non-pensionable
- 270 Additional Earnings for Superannuation, Death Benefit, Disability Insurance and Long Term Disability Insurance - Double
- 271 Pay Equity Salary Adjustment
- 272 Pay Equity Salary Adjustment - Non-pensionable
- 273 Pay Equity Overtime Adjustment
- 277 Pay Equity Basic Pay Adjustment
- 278 Pay Equity Basic Pay Adjustment - Non-pensionable
- 310 Pay Equity Vacation Pay Adjustment
- 311 Pers Pay Equity Retro Adjustment
- 312 Pers Pay Equity Retro Adjustment - Non-pensionable
- 313 Pers Pay Equity Basic Pay Adjustment
- 314 Pers Pay Equity Basic Pay Adjustment - Non-pensionable
- 315 Pers Pay Equity Salary Adjustment
- 316 Pers Pay Equity Salary Adjustment - Non-pensionable
- 317 Pers Pay Equity Overtime Adjustment (rate base=1 and 9)
- 323 Pers Pay Equity Vacation Pay Adjustment
- 334 Translation Pay Equity Retro Adjustment - Superannuable
- 335 Translation Pay Equity Adjustment - Non-superannuable
- 1G6 SE-Retro Adj - Pay Equity
- 1G7 SE-Retro NonPen Adj Pay Equity

## **0120 Civilian allowances to compensate employees for certain expenses**

Remuneration paid as an allowance in accordance with a collective bargaining agreement or with the Terms and Conditions of Employment to compensate civilian personnel for certain types of expenses that are incurred as part of their regular employment.

This object will include all expenditures charged to the following pay entitlement codes:

- 010 Canoe Allowance
- 038 Clothing Allowance / Correction Services Group
- 047 Automobile Benefit
- 084 Boot and Glove Allowance
- 104 Mileage/Out of Pocket Expenses
- 112 Meal's and Quarters Cash (Non-Taxable) - Pay at Time and One-half



- 129 Adjustment for Transferred Teachers
- 137 Tool Usage Expense
- 152 Safety Footwear Allowance
- 158 Transfer Allowance
- 201 Quarters and Rations in Kind - Taxable
- 203 Meals and Quarters in Cash - Taxable
- 204 Meals and Quarters in Kind - Taxable
- 228 Travel Expense Allowance
- 284 Phone Allowance - Ships Crews
- 289 Handicapped Parking
- 343 Supplement Multilingual Service
- 1G1 Distinctive Cloth.
- 1G2 Non-Distinctive Cloth.
- 1F4 Commuting Assistance

## **0121 Civilian compensation for additional or specific duties performed**

Remuneration paid as an allowance in accordance with a collective bargaining agreement or with the Terms and Conditions of Employment to compensate civilian personnel for a specific duty that is being performed, or for performing a duty that is additional to their regular employment.

This object will include all expenditures charged to the following pay entitlement codes:

- 003 Administrative Allowance - Teachers - One Room School
- 004 Officer Cadets - Sea Duty Allowance
- 005 Assistant Principals Allowance - Administration and Support
- 006 Offender Supervision Allowance
- 012 Work Beyond Mandate
- 013 Extra Judicial Allowance - Judges <sup>1</sup>
- 014 Department Head or Deans Allowance
- 015 Dirty Work Allowance/Working Conditions Allowance
- 016 Diving Allowance
- 018 Dockyard Allowance
- 020 Temporary Assignment Allowance
- 021 Farm Managers Allowance
- 022 First Aid to the General Public
- 023 Flying Allowance - Subject to Superannuation
- 024 Expanded Professional Role Allowance
- 026 Nurse in Charge Allowance
- 030 Lightkeeper Allowance
- 031 Maintenance of Radio Equipment Allowance
- 036 Self Directed Team Allowance
- 039 Job Training Bonus Program
- 042 Penological Factor Allowance
- 044 Principals Allowance - Administrative and Supervisory
- 048 Secondment Allowance <sup>1</sup>
- 052 Sea Trials
- 059 Fees - Board of Examiners - Dominion Land Surveyors
- 062 Specialists Allowance
- 063 Education Allowance

- 066 Submarine Allowance
- 070 Supervisor Differential
- 074 Vocational Training Instructor Allowance
- 075 Volunteer Firefighters Allowance
- 078 Field Survey - Research Allowance
- 079 Flight Inspection Duties - Paid Quarterly - Subject to Superannuation
- 080 Inmates Training Differential
- 083 Pay Supplement
- 091 Responsibility Allowance
- 094 Flight Calibration Duty
- 095 Dog Handler's Allowance
- 096 Height Pay Allowance
- 097 Long Service Pay
- 098 Sea Duty Allowance
- 105 Senior Teacher's Allowance
- 106 Responsibility Allowance
- 109 Supervisor of Exams
- 111 Horse Allowance
- 114 Assignment Scheduling Allowance - Helicopter Pilots
- 116 Meteorological Allowance - Lightkeepers
- 122 Teachers' Aides and Counsellor Technicians Specialized Courses
- 125 Special Assignment - Helicopter Pilots
- 126 Supervisory Differential
- 134 Meteorology
- 136 Supervisory Allowance - Summer Students
- 140 Premium for Temporary Assignment - EL Assignment/TR Interpretation
- 143 Chairman Allowance
- 145 Apprenticeship Bonus
- 149 Responsibility Allowance - Correctional Services
- 156 Responsibility Allowance <sup>1</sup>
- 187 Lead Hand Differential <sup>1</sup>
- 233 Part-Time Instructor
- 235 Development of Employees and Examiner Premium
- 238 Acting Premium
- 298 Extra Duty Allowance - Aircraft Operations Group
- 324 Nuclear Emergency Allowance
- 325 Rotational Light Station Food Allowance
- 326 High Angle Rescue Allowance
- 332 Dangerous Goods Allowance
- 333 Human Drugs Clinical Review Allowance
- 347 Assignment Allowance <sup>1</sup>
- 467 Rescue Special Allowance
- 468 Fisheries Enforcement Allowance
- 472 Class Conversion
- 474 Allowance for Management Duties <sup>1</sup>
- 489 Armed Boarding Allowance
- 1A3 Rigid Hull Inflatable Allowance - Lump Sum
- 1B3 Primary Products Inspection Group Grain Inspector Supplement
- 1B5 Dangerous Goods
- 1B6 Functional Supervisory Differential
- 1B7 Meat Hygiene Allowance
- 1B8 Functional Supervisory Differential - Non-superannuable
- 1B9 Meat Hygiene Allowance - Non-superannuable
- 1C3 Instructor Allowance - Pensionable

- 1C4 Institutional Emergency Response Team Allowance - Pensionable
- 1C5 Instructor Allowance - Non-pensionable
- 1C6 Institutional Emergency Response Team Allowance - Non-pensionable
- 1D1 Market Allowance
- 1E1 Market Allowance - IOG
- 1E9 Allowance for Use of Space and Equipment
- 1F1 Immediate Operational Readiness
- 1F2 Operational Availability
- 1G8 Integrated Border Services Allowance
- 1J1 Correctional Service Specific Duty Allowance
- 1J4 SW Education Allowance
- 1J6 Wildlife Officer Allowance
- 1J7 Labour Affairs Allowance (TI)
- 1J8 Measurement Can. Allowance (TI)
- 1P4 Nurse Educational Allowance on Leave Payments
- 1P5 Nurse Educational Allowance on Eligible Termination Payments
- 1P6 Nurse Educational Allowance on Non-eligible Termination Payments
- 1P7 Nurse Educational Allowance on Extra Duty Pay
- 1P8 WP Parole Officer Allow
- 1P9 LumpSum-WP Parole Officer All
- BJ7 Retro - Labour Affairs Allow.

## **0122 Civilian pay equity allowances**

This object will include all expenditures charged to the following pay entitlement codes:

- 243 Pay Equity Separation Benefit - Non-eligible
- 274 Pay Equity Separation Benefit - Eligible
- 308 Pay Equity Allowances - Adjustment - Pensionable
- 309 Pay Equity Allowances - Adjustment - Non-pensionable
- 318 Pers Pay Equity Separation Benefits Adjustment - Eligible
- 319 Pers Pay Equity Separation Benefits Adjustment - Non-eligible
- 320 Pers Pay Equity Allowance Adjustment - Pensionable
- 321 Pers Pay Equity Allowance Adjustment - Non-pensionable

## **0123 Civilian pay equity - Interest**

This object will include all expenditures charged to the following pay entitlement code:

- 246 Pay Equity Interest

## **0125 Civilian isolated posts allowance**

Remuneration paid as an allowance to civilian personnel for being employed in an isolated location. Such payment is made in accordance with the Isolated Posts Directive, a collective bargaining agreement, or the Terms and Conditions of Employment.

This object will include all expenditures charged to the following pay entitlement codes:

- 046 Shelter Cost Differential
- 057 Specified Location Allowance
- 101 Living Cost Differential
- 102 Fuel and Utilities Differential
- 128 Northern Allowance - Judges <sup>1</sup>
- 282 Vacation Travel Assistance Payment
- 297 Environment Allowance
- 1F4 Commuting Assistance

## **0126 Other civilian allowances and benefits (specify)**

Remuneration paid to civilian personnel as an allowance or benefit in accordance with a collective bargaining agreement or the Terms and Conditions of Employment, which does not pertain to allowances specified in other objects.

This object will include all expenditures charged to the following pay entitlement codes:

- 068 Canadian Grain Commission Differential
- 077 Educational Leave Allowance
- 144 Equalization Adjustment Allowance
- 146 Maternity Allowance
- 148 Employment Insurance SUB Plan
- 188 Retention Allowance
- 216 Salary Relativity - Pensionable <sup>1</sup>
- 217 Salary Relativity - Non-pensionable <sup>1</sup>
- 218 Equalization Adjustment - Pensionable
- 219 Equalization Adjustment - Retroactive - Non-pensionable
- 227 Terminable Retention Allowance
- 229 Monthly Terminable Allowance or Chief Financial Officer Transitional Allowance
- 234 Aviation Aircrew Allowance
- 244 Maternity Allowance - Ongoing
- 251 Recruitment and Retention Allowance
- 288 Salary Relativity Adjustments <sup>1</sup>
- 299 Equalization Adjustment Overtime
- 344 Equal Adjustment Balance
- 395 Special Tax Exemption (Federal)
- 396 Federal Tax Exemption (Quebec)
- 1E4 Calgary Allowance
- 1F9 LumpSum-Comp Retention Allow
- 1H4 Correctional Officer Allowance
- 1H5 EG Lab/X-ray Technologist Annual Allowance
- 1H6 EG Annual Allowance
- 1H7 EI Extend Option Wait-P
- 1H8 EI Extended Sub Plan
- 1L7 Comp Retention Allowance
- 1L9 MD Terminable-Retention PEN00
- 1S8 LumpSum Terminable Allowance
- BL7 Retro-Comp Retention Allowance

- BL9 Retro-MD Term-Retention PEN00

## **0129 Compensation for employees, former employees and estates of deceased employees impacted by the Phoenix pay system**

Compensation (cash pay-out) for employees, former employees and estates of deceased employees impacted by the Phoenix pay system in accordance with a collective bargaining agreement or with the Terms and Conditions of Employment.

This object will include all expenditures charged to the following pay entitlement codes:

- 1M8 Damages - Late Collective agreement Implementation (CAI)
- 1M9 Phoenix Damages - non Collective agreement Implementation (CAI)

## **0182 Supplementary employee benefits**

Amounts paid as supplementary benefits, for items such as lodgings and free food. It includes the provincial health remuneration supplement paid to employees resident in certain provinces as the employer's portion of payments to provincial hospital and medical plans.

This object will include all expenditures charged to the following pay entitlement code:

- 170 Medicare Remunerations Supplements - British Columbia
- 464 Medicare Remunerations Supplements Previous Year - British Columbia

## **0186 Other supplementary personnel costs**

Any other amounts paid as supplementary personnel costs including parking fees, housing expenses, awards, etc.

This object will include all amounts charged to the following pay entitlement codes:

- 061 Premium Pay
- 248 Housing Benefit
- 281 Reimbursement for Parking
- 285 Housing Differential Assistance <sup>1</sup>
- 295 Transition Support Allowance
- 296 Transportation Subsidy
- 322 Awards and Rewards
- 466 Survivor Benefit
- 1G4 Non-cash gifts and awards - Taxable benefit
- 1G9 Near Cash Gift \$500 or less

## **0445 Tuition fees for courses where employees**

## **take training on their own time**

This object will include expenditures charged to the following pay entitlement codes:

- 090 Education
- 239 Reimbursement of Tuition Fees and Books

## **0447 Tuition fees and costs of attending courses not elsewhere specified (specify)**

This object will include expenditures charged to the following pay entitlement code.

- 090 Education
- 239 Reimbursement of Tuition Fees and Books

## **0451 Other health services not elsewhere specified**

This object will include expenditures charged to the following pay entitlement code.

- 1G3 WFA Financial Counseling

## **0821 Membership fees**

This object will include all expenditures charged to the following pay entitlement codes:

- 034 Membership Fees
- 240 Reimbursement of Seminars and Membership

## **5049 Other adjustments to advances**

All other transactions that pertain to advances, which could include: (i) other acquisitions of advances, i.e. advances acquired for consideration other than cash or other assets; (ii) other settlements of advances, i.e. advances settled for consideration other than cash or other assets.

## **5399 Net increase or decrease in accounts receivable**

This object includes the following pay entitlement codes:

- 1H1 Transition Payment 2014
- 1H3 Transition Payment retaken on strength (RE-TOS)

- 406 Salary overpayments
- 566 Recovery overpayment - current year (deduction code)
- 567 Recovery overpayment - previous year (deduction code)

## **6037 Return of contributions from *Public Service Superannuation Act***

This object will include all expenditures charged to the following pay entitlement codes:

- 286 Public Service Superannuation Act (PSSA) 2 Fund Return of Contributions (ROC)
- 287 PSSA 2 Fund ROC Interest
- 293 Retirement Compensation Arrangement (RCA) 2 ROC
- 294 RCA 2 ROC Interest

## **Footnotes**

1

Entitlement codes relate to entities for which Treasury Board does not represent the employer.

Date modified:  
2021-12-20