



# Receiver General for Canada

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

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# 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 Detailed for 2022 to 2023

## A Objects of expenditure

### 0 Services

#### 01 Personnel

**Description:** Compensation, to or on behalf of employees (e.g., public servants, members of the Canadian Forces, members of the Royal Canadian Mounted Police (RCMP), judges, Members of Parliament and Senators, and the Governor General and Lieutenant Governors) for salaries and wages, overtime, severance pay, as well as allowances and other benefits under various collective agreements and other regulations. Also included are the government's contributions, as the employer, to various employee benefit plans, and supplementary personnel costs which relate to the cost of employee exchange agreements with other employers, or to various supplementary benefits. Note: A list of pay entitlement codes related to each object in standard object 01 is included as Appendix C of Chapter 7. The list is issued to ensure that the pay entitlement codes used for pay transactions are aligned to the appropriate object codes used for the expenditures and thus facilitate government-wide coding consistency.

#### 010 Salaries and wages

##### 0101 Civilian regular time - Continuing employment

**Description:** Basic salaries and wages for indeterminate civilian personnel who are employed full-time and includes the salaries of ministers, the Prime Minister, the President of the Privy Council, the President of the Treasury Board, the various secretaries of state and ministers without portfolio. This object does not include any remuneration for working non-standard hours, extra duty or holiday pay, retroactive salaries, or severance pay, bilingual bonus or allowances.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

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

**Description:** Basic salaries and wages for civilian personnel employed part-time and those employed on a full-time seasonal, term, casual or student basis. This object does not include any remuneration for working non-standard hours, extra duty or holiday pay, retroactive salaries, or severance pay, bilingual bonus or allowances.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

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

**Description:**Remuneration to civilian personnel that are entitled to a premium for working evening or night shifts, or on weekends, or designated holidays.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0104 Civilian holiday pay in lieu of leave

**Description:**Remuneration to civilian personnel as compensation for annual vacation leave credits or statutory holidays (in lieu of time off).

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0105 Civilian overtime (for additional hours)

**Description:**Remuneration to civilian personnel for time worked that is in addition to the standard hours of work.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0106 Civilian bilingual bonus

**Description:**Remuneration to eligible civilian personnel in the form of a bonus for using both official languages as a requirement of their employment.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0107 Civilian severance pay and termination benefits

**Description:**Remuneration to civilian personnel for severance pay for termination of employment (retirement/resignation) OR termination benefits due to a special program encouraging departure before age of retirement (e.g., termination benefits provided for by an Early Retirement Incentive (ERI) program or Early Departure Incentive (EDI) program).

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0108 Civilian severance pay and termination benefits - Immediate Settlement

**Description:**Remuneration 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.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

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

**Description:** Retroactive pay increase for salaries and wages including overtime paid to military and Royal Canadian Mounted Police (RCMP) members when the pay increase is related to the current fiscal year.

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada

0110 Civilian retroactive payments - Previous fiscal year(s)

**Description:** Retroactive pay increase to civilian personnel for salaries and wages, including overtime, when the pay increase is related to the previous fiscal year(s).

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0111 Civilian retroactive payments - Current fiscal year

**Description:** Retroactive pay increase to civilian personnel for salaries and wages, including overtime, when the pay increase is related to the current fiscal year.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0112 Civilian pay equity

**Description:** Civilian pay equity complaint settlement relating to salaries, wages and overtime.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0113 Other salaries and wages

**Description:** Salaries and wages not included in objects 0101 to 0111, and 0114 to 0119.

0114 Royal Canadian Mounted Police (RCMP) members - Overtime

**Description:** Remuneration to RCMP members for time worked that is in addition to the standard hours of work.

**Department(s) specific:**

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

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

**Description:**Basic salaries and wages for regular time worked by military and Royal Canadian Mounted Police (RCMP) members. This object does not include any remuneration for working non-standard hours, extra duty or holiday pay, retroactive salaries, severance pay or allowances.

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada

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

**Description:**Remuneration to military and Royal Canadian Mounted Police (RCMP) members 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.

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada

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

**Description:**Retroactive pay increase for salaries and wages including overtime paid to military and Royal Canadian Mounted Police (RCMP) members when the pay increase is related to the previous fiscal year(s).

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada

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

**Description:**Remuneration to military and Royal Canadian Mounted Police (RCMP) members for annual vacation leave or statutory holidays (in lieu of time).

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada

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

**Description:**Remuneration to military and Royal Canadian Mounted Police (RCMP) members at the time of the termination of their employment or due to a special program encouraging departure before age of retirement (e.g., termination benefits provided for by an Early Retirement Incentive (ERI) program or Early Departure Incentive (EDI) program).

**Department(s) specific:**

- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada

0128 Royal Canadian Mounted Police (RCMP) - Bilingual bonus

**Description:**Remuneration to RCMP members in the form of a bonus for using both official languages as a requirement of their employment.

**Department(s) specific:**

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

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

**Description:**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.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

012 Allowances and other benefits

0120 Civilian - Allowances to compensate employees for certain expenses

**Description:**Remuneration to civilian personnel of an allowance to compensate for certain types of expenses that are incurred as part of their employment in accordance with a collective bargaining agreement or with the Terms and Conditions of Employment. It also includes the statutory motor car allowances of all ministers, including that of the Prime Minister, the President of the Privy Council, the President of the Treasury Board, the various secretaries of state and ministers without portfolio.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0121 Civilian - Compensation for additional or specific duties performed

**Description:**Remuneration to civilian personnel of 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 which is additional to their regular employment.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0122 Civilian - Pay equity allowances

**Description:**Civilian pay equity complaint settlement relating to allowances.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0123 Civilian - Pay equity interest

**Description:**Civilian pay equity complaint settlement relating to interest on settlement.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0124 Civilian - Foreign service allowance

**Description:**Remuneration to civilian personnel of an allowance for foreign service in accordance with a collective agreement or with the Terms and Conditions of Employment.

0125 Civilian - Isolated post allowance

**Description:**Remuneration to civilian personnel of an allowance for being employed in an isolated location in accordance with the Isolated Posts and Government Housing Directive, a collective bargaining agreement, or the Terms and Conditions of Employment.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0126 Civilian - Other allowances and benefits

**Description:**Remuneration to civilian personnel of other allowances or benefits which do not pertain to allowances specified in objects 0120 to 0125 in accordance with a collective bargaining agreement or the Terms and Conditions of Employment.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)



0127 Military and Royal Canadian Mounted Police (RCMP) members - Allowances and benefits

**Description:** Remuneration to military and Royal Canadian Mounted Police (RCMP) members for all allowances and benefits in accordance with the relevant terms and conditions of employment.

**Department(s) specific:**

- 005 - Foreign Affairs, Trade and Development (Department of)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 163 - Shared Services Canada

016 Employer contributions

0160 Employer contribution to Public Service Superannuation Account (PSSA) - Current

0161 Employer contribution to Public Service Superannuation Account (PSSA) - Actuarial deficiency

**Department(s) specific:**

- 056 - Treasury Board Secretariat

0162 Employer contribution to Public Service Death Benefit Account

0164 Employer contribution to the Canadian Forces Superannuation Account - Current

**Department(s) specific:**

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

0165 Employer contribution to the Canadian Forces Superannuation Account - Actuarial deficiency

**Department(s) specific:**

- 018 - National Defence (Department of)

0166 Employer contribution to Canadian Forces Supplementary Death Benefit under Part II

**Department(s) specific:**

- 018 - National Defence (Department of)

0167 Employer contribution to Retirement Compensation Arrangements Account

0168 Employer contribution to the Royal Canadian Mounted Police (RCMP) Superannuation Account - Actuarial deficiency

**Department(s) specific:**

- 030 - Royal Canadian Mounted Police

0169 Employer contribution to Employment Insurance

0170 Employer contribution to Royal Canadian Mounted Police (RCMP)  
Superannuation Account

**Department(s) specific:**

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

0171 Employer contribution to Members of Parliament Retirement Allowance Account

**Department(s) specific:**

- 009 - Senate
- 067 - House of Commons

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

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

018 Supplementary personnel costs

0181 Executive Interchange and other exchange programs

**Description:**Note: Interchange Canada assignments between departments, including separate employers, are to be recorded to the appropriate objects 010x to 012x.

**Note(s):**

- This object should only have an "E" indicator in the line of coding.

0182 Supplementary employee benefits

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0184 Provincial workers' compensation boards payments and recoveries

0185 Other pension payments charged to expenses

0186 Other supplementary personnel costs

**Description:**Other supplementary personnel costs including parking fees, housing expenses, awards, etc.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0187 Accrual of salaries and benefits

**Department(s) specific:**

- 097 - Receiver General

0188 Return of pension contributions charged to expenses

**02 Transportation and communications**

**Description:**All travelling and transportation expenses of government employees and non-government employees, the postage, transportation of goods, and relocation expenses as well as the cost of communication services and courier services. Notes: The initial delivery cost on a purchase is included in the standard object covering the cost of the purchase itself.

020 Relocation

0207 Employee relocation in Canada

**Description:**Expenditures for employee relocation in Canada, such as those for transportation of persons, or personal goods, and for accommodation, meals, etc.

0208 Employee relocation outside Canada and/or return

**Description:**Expenditures for the relocation of employees to or from outside Canada. It includes the transportation of persons or their personal goods, accommodation, meals, etc.

021 Postage, freight, express, and cartage

0210 Transportation of things not elsewhere specified

**Description:**Freight and cargo services such as trucking, and forwarding services, air, bus transport services, rail and water transportation, packaging and crating services. Expenditures for delivery on the initial purchase of goods are included in the same object as the goods.

0212 Postage and parcel post

**Description:**Postage and parcel post expenditures paid to Canada Post Corporation.

0213 Courier services

**Description:**Expenditures for courier services including air, rail and bus express, and express messenger services including Canada Post Corporation's Priority Post service. It excludes amounts paid to Canada Post Corporation for postage or parcel post.

022 Telecommunication services

**Description:**Expenditures for leased telecommunications services. It excludes charges for equipment not directly associated with the provision of these services. When identifying the kind of service received, i.e. voice, data (message-computer), image-video, the supplier's description should be used, e.g., voice grade lines conditioned and supplied for the transmission of data should be considered as data services. Telecommunications Common Carriers - are owners and operators of telecommunications transmission facilities providing services to the general public. This group includes the member companies of Telecom Canada, Telesat Canada and Teleglobe Canada as well as other local telephone companies. Notes:

1. Equipment charges should be allocated as follows: Rental of telecommunication equipment object 0589. Repair of telecommunication equipment objects 0664 and 0668.

- 0223 Communications/Network services (includes services for analog, digital or combined analog & digital, parts, peripherals and cabling)  
**Description:**Leased local and intercity digital trunks used for the combined transmission of both voice and non-voice traffic, for example DS-0/DS-1(T1) services. It includes costs for the multiplexing, digitization, and concentration of signals if provided as a part of the service.
- 0230 Voice communications services  
**Description:**Voice communications services charged by service providers (including common carriers), such as local telephone service, long-distance service, cellular services, teleconferences, Wide Area Telephone Service (WATS) or 800 services, telephone directories, local circuits, dedicated intercity circuits and credit card services. It includes line, equipment and usage charges directly associated with providing these services, as well as installation and relocation charges, but excludes equipment purchased or rented from a third party. It includes enhanced voice services such as voice messaging service. Notes: 1. Charges for smart phone (e.g. Blackberry) usage that combine voice and data services are to be classified under object 0231.
- 0231 Data communications services  
**Description:**Data communications services from service providers (including telecommunications common carriers). It includes transmission channel (can include twisted pair, fiber-optic, coaxial and wireless), equipment, access, and usage charges, installation, relocation and directory charges, but excludes equipment purchased or rented from a third party. It includes costs for smart phone (e.g. Blackberry) usage that combine voice and data services. It includes non-voice enhanced services such as internet access, electronic mail service, electronic messaging services, electronic document exchange services, etc.
- 0232 Image/Video communications services (includes telepresence/video conferencing services)  
**Description:**Managed video communications services, including managed videoconferencing services and virtual presence services, communication charges for specialized services such as telemedicine and distance education, and satellite broadcasting services. Services must include video transmission. It includes all line, equipment and usage charges associated with providing these services. It excludes equipment purchased or rented from a third party.
- 025 Travel - Public Servants  
**Description:**Public servants are persons employed in the public service as defined in section 11.(1) of the *Financial Administration Act*, including Royal Canadian Mounted Police (RCMP) Members and GIC appointees to positions which are defined in/under the public service. Travel expenditures include the transportation of people by air,

ground and marine modes of transportation as well as meal and accommodation services such as hotels, motels, corporate residences, apartments, private non-commercial accommodation, and government and institutional accommodation. This object code also includes travel expenditures for Military Members.

Note: Any travel agency (including Shared Travel Services) transaction fees and surcharges should be coded to the proper travel object code to which they relate.

0251 Public servant travel - Operational activities

**Description:**Travel expenditures of public servants incurred while travelling on government business in support of the departments' operational activities, legislative or legal requirements.

0252 Public servant travel - Key stakeholders

**Description:**Travel expenditures of public servants incurred while travelling on government business necessary to engage key stakeholders in relation to such matters as policy, program or regulatory development or renewal.

0253 Public servant travel - Internal governance

**Description:**Travel expenditures of public servants incurred while travelling on government business necessary to support sound internal governance.

0254 Public servant travel - Training

**Description:**Travel expenditures of public servants incurred while travelling on government business to enable the training of public servants.

0255 Public servant travel - Other travel

**Description:**Travel expenditures of public servants incurred while travelling on government business for other travel not covered by object codes 0251 to 0254.

026 Travel - Non-public servants

**Description:**Non-public servants include the following categories of people: ministers and their exempt staff, GIC appointees to positions which are not defined in/under the public service, participants on Interchange Canada assignments, contractors and recipients of departmental services. Recipients of departmental services would include, for example, veterans and First Nations people who require medical transportation where their travel expenses are either pre-paid or reimbursed by the department. Travel expenditures include the transportation of people by air, ground and marine modes of transportation as well as meal and accommodation services such as hotels, motels, corporate residences, apartments, private non-commercial accommodation, and government and institutional accommodation. Note: Any travel agency (including Shared Travel Services) transaction fees and surcharges should be coded to the proper travel object code to which they relate.

0261 Non-public servant travel - Operational activities

**Description:**Travel expenditures of non-public servants which support the departments' operational activities, legislative or legal requirements.

0262 Non-public servant travel - Key stakeholders

**Description:**Travel expenditures of non-public servants which engage key stakeholders in relation such matters as policy, program or regulatory development or renewal.

0263 Non-public servant travel - Internal governance

**Description:**Travel expenditures of non-public servants incurred to support sound internal governance.

0264 Non-public servant travel - Training

**Description:**Travel expenditures of non-public servants incurred while travelling on government business to enable the training of public servants.

0265 Non-public servant travel - Other travel

**Description:**Travel expenditures of non-public servants incurred for other travel not covered by object codes 0261 to 0264.

029 Reallocation of expenditures under standard object 02

0299 Transportation and communications - Reallocation of capital expenditures

**Description:**For each standard object (01 to 09, 12), a generic Object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

### 03 Information

030 Advertising services

0301 Advertising services

**Description:**All advertising services, including:

1. acquisition through advertising agencies or directly of space or time in print or broadcast media or other mass media such as outdoor posters billboards and car cards
2. advertising research and creative work services including consultants and agencies not classified in other objects

031 Publishing services

0311 Publishing services

**Description:**Services acquired for the marketing, distribution and sale of publications sponsored by the department. It excludes any printing services for these publications but includes amounts for co-production arrangements.

032 Printing and imaging services

0321 Printing services

**Description:**Printing, duplicating, photocopying, technical and advisory. It includes charges for computerized text processing and mass transmission of printed material.

0322 Imaging services

**Description:**Digitization and electronic scanning including conversion of paper files, digitization of microfilm and microfiche.

033 Exposition and related services

0331 Exposition services

**Description:**Exposition services for exhibitions, displays and booth rental. It includes amounts for co-production arrangements.

0332 Audio-visual services

**Description:**Audio-visual services to support departmental programs, special events and presentations, such as for films, slides, videos, microfilms, etc.

034 Communications research services

0341 Communications research services

**Description:**Services such as: public environmental research and analysis, marketing research, communications evaluation (attitude surveys, opinion polls, focus groups, service assessment surveys, media analysis and other activities related to researching and analyzing the public environment).

035 Communications professional services

0351 Communications professional services not elsewhere specified

**Description:**Services including public affairs, technical writing, speech writing services, text editing, design of graphics, art work, media relations, media monitoring, etc. **Note:**

0352 Public relations services

**Description:**Services including counselling services, communications plans (strategic, operational), external communications, internal communications, public information services, public events, promotional materials (brochures, newsletters, etc.), public relations education and training. **Note:** Evaluation services are included in object 0341.

036 Subscriptions and data access services

0361 Electronic subscriptions and electronic publications

**Description:**Expenses for electronic subscriptions and electronic publications including the Electronic Media Monitoring program.

0362 Data and database access services

**Description:**Costs for services provided by Statistics Canada and other providers related to the collection, dissemination, provision, analysis and access to data in support of policy research and other departmental activities. Also includes the costs of database searches and subscriptions to database services. Note that these costs are for data collected, owned, and managed parties external to the department.

039 Reallocation of expenditures under standard object 03

### 0399 Information - Reallocation of capital expenditures

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

## 04 Professional and special services

**Description:**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; teachers; doctors, nurses and other medical personnel; for management, data processing and other research consultants; and for other technical, professional and other expert assistance. It includes also 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*, 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. Notes:

1. It includes all business services not included in standard objects 02, 03, 05 and 06
2. Except for travel costs which must be charged to Standard Object 02 this Standard Object should be used for all costs incurred and invoiced by a contractor as part of the contract

### 040 Business services

#### 0401 Accounting and audit services

**Description:**Accounting and audit services including financial administration and bookkeeping services, financial control, accounting and audit services, budget control systems, tax studies and other financial and related services. Note: this object should be used for financial and accounting operations and object 0491 should be used for consulting work where a consultant reviews processes in place and makes recommendations.

#### 0402 Human resources management services

**Description:**Human resources management services as authorized by Section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.



0403 Financial management services

**Description:**Financial management services as authorized by Section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0404 Communications services

**Description:**Communication services as authorized by Section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0405 Real property services

**Description:**Real property services as authorized by Section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0406 Material services

**Description:**Material services as authorized by Section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0407 Acquisition services

**Description:**Acquisition services as authorized by Section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0811 Contracted building cleaning

**Description:**Cleaning services for buildings such as offices, institutions, and residences, etc.

0815 Collection agency fees and charges

**Description:**Fees and charges paid to collection agencies for mercantile credit reporting and collecting amounts owed to the government.

0816 Service provider fees related to loan administration

0851 Banking services

**Description:**All banking and trust company services including fees for processing credit card sales.

0852 Real estate services

**Description:**Real estate services such as brokerage charges for buying and selling of properties, renting properties, etc.

0853 Provincial administration of public service and merchant seamen compensation legislation

**Description:**Amounts paid to the provincial workmen's compensation boards to cover administrative expenses for handling claims made by federal government employees.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

0854 Motor vehicle licences

**Description:**All amounts paid for motor vehicle licences.

0855 Acquisition and contract charges

**Description:**Represents the fees associated with acquisitions and or contracts.

0856 Provincial/territorial administrative costs

**Description:**Administrative costs paid by the federal government to provinces or territories in accordance with an agreement between the two levels of government.

0859 Other business services not elsewhere specified

**Description:**Business services which cannot be classified under any other object code under the object Other services in standard object 04. It includes forestry, agricultural, and surveying and mapping services not classified elsewhere, and services such as court reporting, library, cultural and photography services, storage and warehousing, etc. It excludes printing services as well as printed matter or publications. Notes: 1. Printing or publishing services will be classified in standard object 03, while those for printed matter or publications will be classified in standard object 07.

041 Legal services

0410 Legal services

**Description:**Legal services such as legislative services, labour negotiations, patents, copy rights, settlement of estates, drafting of legal documents, etc.

042 Engineering and architectural services

0420 Engineering services not elsewhere specified

**Description:**Engineering services acquired that are not classified under any other object.

0421 Architectural services

**Description:**Architectural services acquired such as architectural design, control and plans, the construction supervision of buildings, and architecture of naval vessels, etc. Note: this object should be used only for work performed by an architect.

0422 Engineering consultants - Construction

**Description:**Engineering consultants or contract workers services related to construction in civil and mechanical engineering, structural engineering, electrical engineering, design services, drafting and engineering construction services.

0423 Engineering consultants - Other

**Description:**Engineering consultants or contract workers services acquired that are not related to construction. It includes consultants in chemical engineering, civil and mechanical engineering, metallurgy and structural engineering, rock core drilling and sampling, including borings and soundings. It also includes services for research and development.

0495 Services related to the assessment of potentially contaminated sites

**Description:**Activities required in order to determine if contamination exists and if it exceeds an environmental standard. All activities up to the point where the site is classified as a contaminated site should be included as assessment activities. To determine if a site is contaminated it would be necessary to assemble and review all available historical and current information pertaining to the site. Testing, field investigations, in-depth investigations and analysis would be included.

0496 Services related to the remediation of contaminated sites

**Description:**Activities related to the development and application of a planned approach that removes, destroys, contains or otherwise reduces the exposure of contaminants to receptors of concern.

0497 Services related to the care and maintenance of contaminated sites

**Description:**Services related to ongoing activities at:

- Abandoned or idled properties to maintain the structures and infrastructure necessary to prevent contaminant migration in order to avoid an increase in federal financial liability related to the site
- Properties where the risk to human health and/or the risk of significant engineering failure are imminent and a risk management strategy is being pursued

0498 Services related to the monitoring of previously contaminated sites

**Description:**Activities related to monitoring of a previously contaminated site where remediation has been completed or the monitoring of a site when there was no response action triggered during the monitoring phase of the remediation plan and there is no expectation that this will change. Monitoring activities that occur during the remediation phase are considered remediation activities.

043 Scientific and research services

0430 Scientific services

**Description:**Services acquired for research and development and for:

1. Earth and space sciences such as: aeronautics, astronomy, geology, geophysics, oceanography etc.
2. Energy technology such as: chemical fuels, hydropower, nuclear energy, solar energy etc.
3. Physics and chemistry such as: acoustics, atoms and molecules, electricity, mechanics, inorganic chemistry etc.

#### 0431 Scientific consultants

**Description:** Consultant or contract workers services acquired through person-based contracts for earth and space sciences, energy technology, and physics and chemistry. It includes services for research and development. Note: 1. A breakdown of these services is included in the description for object 0430.

#### 0492 Research contracts

**Description:** Research services acquired in any field, excluding scientific and engineering. It includes an amount paid to a contractor to operate a research and development facility. It includes all costs related to research such as peer review of research results, costs for preparation and submission of research results in professional journals, etc. Note: 1. Services for scientific and engineering research should be included in within the relevant objects under reporting object 042 or 043. 2. Services for communications research should be included in object 0341.

#### 044 Training and educational services

##### 0440 Education - Non-public servants

**Description:** Training and educational services of non-public servants for elementary, secondary, university, college, and special education including vocational services. This includes tuition fees and amounts paid to educational institutions for program materials, correspondence or examination fees.

##### 0444 Teachers and instructors on contract

**Description:** Fees paid to teachers or instructors hired on a contract basis by educational institutions owned by the government. **Note:** This object presently includes all expenditures pertaining to teachers at Department of National Defence(DND)schools who are paid through the government pay system.

##### 0445 Tuition fees for courses where employees take training on their own time

**Description:** Tuition fees and related allowable expenses paid on behalf of public servants to high schools, community colleges, universities or other institutions for courses or other formal learning activities. This includes courses taken outside the employees' normal working hours where reimbursement of fees has been authorized.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

##### 0446 Training consultants

**Description:** Services acquired from training consultants, including teachers and instructors on a contract basis by government training institutions for public servants.

0447 Tuition fees and costs of attending courses including seminars not elsewhere specified

**Description:**Tuition fees and related costs not elsewhere specified paid on behalf of public servants to high schools, community colleges universities or for attending courses or other formal learning activities including seminars and language courses. Expenditures coded here will normally be for training taken during paid working time. **Note:** 1. An educational allowance in lieu of salary should be charged to object 0126.

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

0448 Purchase of training packages and courses

**Description:**The purchase of training packages and courses from various institutions or companies for public servants.

045 Health and welfare services

0450 Hospital services

**Description:**Private and public hospital patient services including acute, chronic, convalescent, mental and tuberculosis hospital services and ambulatory patient services.

0451 Other health services not elsewhere specified

**Description:**Other health services not elsewhere specified such as pharmaceutical services, therapeutic and rehabilitative health services, private duty and hospital nursing services, emergency, health care services, chiropractors, osteopaths and optometrists services, prosthetic services and ergonomic assessments.

0452 Welfare services

**Description:**Welfare services purchased from social and related agencies.

0453 Physicians and surgeons

**Description:**Services purchased from physicians and surgeons including the services of general practitioners, specialized surgeons and other specialists.

0454 Paramedical personnel

**Description:**Emergency services purchased from para-medical personnel.

0455 Dental services

**Description:**All services acquired from a dentist, a dental hygienist or an orthodontist.

046 Protection services

0460 Protection services

**Description:**Protection services including those provided by Corps of Commissionaires, security guards, alarm systems, etc.

047 Informatics services

0473 Information technology and telecommunications consultants

**Description:**Professional contracting and consulting services that support any information technology service (including distributed computing, application and database development and maintenance, production and operations computing, telecommunications, IT security and IT program management services). These services engage suppliers to augment IT staff. Notes: 1. Managed IT services are to be included in object 0812.

0474 Information management services

**Description:**Information management services as authorized by section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0475 Information technology services

**Description:**Information technology services as authorized by section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0812 Computer services (includes IT solutions/deliverables as well as IT managed services)

**Description:**Services acquired from suppliers to provide Information Technology managed solutions, including the use of facilities, management services, shared processing services, disaster recovery services, data entry services, text processing services and any other specialized Information Technology services. Notes: 1. Information Technology professional consulting and contracting services are to be included in object code 0473.

048 Management consulting

0491 Management consulting

**Description:**Consulting services for financial management, transportation, economic development, environmental planning, public consultation and other consulting services not specifically mentioned in other objects.

082 Special fees and services

0821 Membership fees

**Description:**Membership fees include payments made to an accredited board, an association, a society or similar organization when departmental memberships are in direct support of a government program, or, when membership is a federal statutory requirement for individual employees to carry out the functions of their positions. This object excludes fees for subscriptions (e.g., periodicals or access to electronic media and research data bases) or for advisory and professional services (e.g., services provided to answer specific questions or to address issues and concerns).

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

## 0822 Hospitality

**Description:** Consists of the provision of meals, beverages or refreshments to non-federal governmental persons in events which are necessary for the effective conduct of government business and for courtesy, diplomacy or protocol purposes. In some circumstances and within restrictions defined in the directive, hospitality can also be provided to federal government persons. Exceptionally, usually in situations involving non-federal government persons, it may also include tickets to cultural or sporting events, tours of the local area or other places of interest, local transportation to and from events as well as other reasonable measures deemed appropriate for reasons of courtesy, diplomacy or protocol. Hospitality does not normally include expenditures for federal government persons or individuals on travel status subject to the National Joint Council Travel Directive; local transportation to and from events or activities for federal employees; rental of facilities and associated costs except in special circumstances for reasons of courtesy, diplomacy or protocol. (e.g. in circumstances where the costs are directly and inherently for hospitality purposes, such as the rental of room to be used only for hosting a lunch); and bottled water or water coolers provided to federal employees on on-going basis above and beyond an event. For additional information, refer to the Directive on Travel, Hospitality, Conference and Event Expenditures published on the Treasury Board website.

## 0823 Conference fees

**Description:** Amounts paid for conference fees. A conference includes a congress, convention, briefing seminar or other formal gathering where participants debate or are informed of the status of a discipline (e.g. sciences, economics, technology, management, etc.) Fees for attending a conference, participating directly in the conference program or representing the department in an official capacity (e.g., exhibitor booth, co-sponsor, etc.) are to be included. Conference fees exclude amounts paid:

1. for attendee fees where the primary purpose is to enable participants to maintain or acquire skills or knowledge which are to be included in object code 0447
2. for travel costs to attend a conference; these costs are to be coded to object codes 0251 to 0265 as appropriate
3. to host a conference (e.g. facility rental hospitality equipment rental). These amounts should be coded to the various economic objects which represent the type of expenditure incurred and
4. retreats and work-planning meetings are not considered as conferences

## 086 Temporary help services

0813 Temporary help services

**Description:**Temporary help services acquired for general office help, secretarial, stenographic, technical or other temporary help, etc.

087 Interpretation and translation services

0493 Interpretation services

**Description:**Services for interpretation services.

0494 Translation services

**Description:**Services for language translation.

088 Construction services

0881 Construction services

**Description:**Includes administration, consulting and construction fees and materials paid directly by the contractor as part of the service contract. These fees can be related to a new construction or renovations to an existing building.

**Department(s) specific:**

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

089 Other services

0499 Other professional services not elsewhere specified

**Description:**All other professional services that are not classified under objects 0351 or 0401 to 0494 inclusive.

0819 Non-professional personal service contracts not elsewhere specified

**Description:**Any non-professional services which cannot be classified elsewhere in standard object 04 such as shoe repairs, laundry, dry cleaning, etc.

0890 Other administrative service that is designated by order of the Governor in Council

**Description:**Other administrative service that is designated by order of the Governor in Council as authorized by section 29.2 of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

0891 Personal services

**Description:**Personal services including amounts paid for funeral services, cemetery charges, tailoring, hair cuts, custodial care, etc.

0892 Recreational services

**Description:**Recreational and cultural services and major events including amounts paid for entertaining troops.

0899 Professional and special services - Reallocation of capital expenditures

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.



## 05 Rentals

**Description:**All expenditures for rentals and lease-purchases of all kinds.

050 Rental of land

0501 Rental of land

**Description:**Rental of land without buildings including easements.

051 Rental of buildings

0510 Rental of residential buildings

**Description:**Rental of residential buildings. It includes houses, condominiums, apartments, etc.

0511 Rental of office buildings

**Description:**Rental of office or administrative buildings.

0512 Rental of industrial and commercial buildings

**Description:**Rental of industrial and commercial buildings. It includes warehouses, parking garages, etc.

0513 Rental of institutional buildings

**Description:**Rental of institutional buildings such as schools, hospitals, clinics, first-aid stations, etc.

0514 Rental of other buildings

**Description:**Rental of any other buildings not classified by objects 0510 to 0513.

052 Rental of informatics equipment

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

**Description:**Rental of image/video communication equipment (including telepresence/video conferencing equipment, cabling, parts and peripherals). Also includes rentals of optical character readers associated with communications systems, television, and other video communications equipment and facsimile, facsimile-image transfer switches, etc. It excludes rentals of equipment provided as part of a service supplied by telecommunications common carriers or other telecommunications service providers. Notes: 1. Equipment provided by an image/video service provider is to be classified under object 0232.

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

**Description:**License, maintenance/renewal fees for client software related to the Distributed Computing Environment (DCE), including any related royalties that require periodic payments in order to continue their use. Client software includes client operating system software and utilities, desktop and office productivity software, collaboration software, email software and DCE related security software. Excludes costs to acquire software and one-time costs for software enhancements and upgrades. Notes: 1. Costs to acquire software and one-time costs for software enhancements and upgrades are to be classified under object 1284.

- 0583 License/Maintenance fees for application software (including COTS) and application development and delivery software  
**Description:**License, maintenance/renewal fees for Application/Database Development and Maintenance (ADDM) software, including any related royalties that require periodic payments in order to continue their use. ADDM Software includes Information Management software, Business Applications that support program, corporate and administrative systems software, Business Intelligence software, database management systems software and utilities, application development software, tools and utilities and integration software and ADDM related security software. Excludes costs to acquire software and one-time costs for software enhancements and upgrades. Notes: 1. Costs to acquire software and one-time costs for software enhancements and upgrades are to be classified under object 1285.
- 0584 License/Maintenance fees for operating system and utility software related to servers, storage, peripherals and components  
**Description:**Maintenance/renewal fees for server operating system software and utilities, including any related royalties and licenses that require periodic payments in order to continue their use. Server operating system software and utilities include operating systems and associated utilities for all servers, including mainframes, as well as system management software and server environment related security software. Excludes costs to acquire software and one-time costs for software enhancements and upgrades. Notes: 1. Costs to acquire software and one-time costs for software enhancements and upgrades are to be classified under object 1286.
- 0585 License/Maintenance fees for networking software  
**Description:**License maintenance/renewal fees for networking software, including any related royalties that require periodic payments in order to continue their use. Networking software includes all software that supports data networking, voice networking, image and video communications, call centre infrastructure as well as inter and intra network software and network related security software. Excludes costs to acquire software and one-time costs for software enhancements and upgrades. Notes: 1. Costs to acquire software and one-time costs for software enhancements and upgrades are to be classified under object 1287.
- 0587 Rental of computer equipment related to production and operations (P&O) environment - All servers, storage, printers, etc. (includes all related parts and peripherals)  
**Description:**Rental of all computer servers (including mainframes) and related components/peripherals associated with the Production and Operations (P&O) or Data Center Environment. This includes central processing units, peripherals, printers, data entry, data capture or storage devices, as well as all related parts and/or components. Notes: 1. Rental of DCE related workstations, etc., and associated components are to be included under object 0588; 2. License/maintenance fees of server related computer software are to

be included under object 0584.

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

**Description:**Rental of all computer equipment and associated components related to the Distributed Computing Environment (DCE), including the rental of desktops, personal computers, mobile/portable workstations, hand-held computing devices and special function or high-end workstations. Includes all related parts and peripherals  
Notes: 1. Costs for rental of servers (in Production and Operations or Data Centers) and server related components are to be included under object 0587; 2. Costs for rental of DCE related computer software are to be included under object 0582.

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

**Description:**Rental of communications/networking equipment and systems (includes analog, digital, combined analog and digital equipment, cabling, parts and peripherals). It excludes equipment provided as component of a service supplied by telecommunications service providers, including common carriers. Notes: 1. Equipment provided by telecommunications service providers as part of a service is to be classified under object 0230 or 0231, as applicable.

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

**Description:**License maintenance/renewal fees for image/video communications software (including telepresence/video conferencing software), as well as any related royalties that require periodic payments in order to continue their use. Image/Video communications software also includes all software that supports optical character recognition associated with communications systems, television, and other video communications, facsimile, facsimile-image transfer and related security software. Excludes costs to acquire software and one-time costs for software enhancements and upgrades. Notes: 1. Costs to acquire software and one-time costs for software enhancements and upgrades are to be classified under object 1291.

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

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

**Description:**Rental of all types of equipment, machinery, furniture and fixtures other than informatics equipment. This includes the rental of conveying, elevating and materials handling equipment, construction equipment, maintenance equipment, mechanical and hydraulic power transmission equipment, various machinery, etc.

054 Rental of motor and other vehicles

0540 Rental of motor and other vehicles

**Description:**Rental of all types of motor and other vehicles such as automobiles, trucks, etc. **Note:** Car rentals by employees who are on travel status should be charged to the relevant objects in Standard Object 02.

055 Capital lease - Purchases

0555 Capital lease - Tangible capital assets

**Description:**Lease of tangible capital assets where the lease transfers substantially all the benefits and risks of ownership to the Government. Note: This object differs from object 0511 in that the rentals included therein are as a result of an operating lease.

056 Rental of aircraft and ships

0561 Rental of aircraft

**Description:**Rental of fixed wing or rotary wing aircraft such as helicopters, passenger aircraft, cargo aircraft, etc.

0566 Rental of ships

**Description:**Rental of all types of ships and boats.

057 Rental - Other

0570 Rental - Other

**Description:**Other type of rental not classified in objects 0501 to 0566. This includes rentals of engineering works.

059 Reallocation of expenditures under Standard object 05

0599 Rentals - Reallocation of capital expenditures

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

**06 Repair and maintenance**

060 Repair of engineering works

**Description:**Repairs and upkeep to engineering works such as marine installations, roads, highways, airports runways, waterworks and sewage systems, etc. Note: 1. The extension, improvement or replacement of engineering works will be coded to objects of standard object 08.

0601 Marine installations

**Description:**Repair and maintenance of marine installations, including docks, wharves, piers, breakwaters, dredging and pile-driving, canals, dykes, retaining walls, embankments and riprapping.

0607 Highways, roads and streets

**Description:**Repair and maintenance of highways, roads and streets including repairs involving grading, scraping, oiling and filling as well as parking lots, sidewalks and paths.

0608 Runways, landing fields and tarmac

**Description:**Repair and maintenance of airfields such as to runways, landing fields and tarmac.

0611 Waterworks and sewage systems

**Description:**Repair and maintenance to water works such as water mains and hydrants and sewage systems, pumping systems and water storage tanks.

0619 Electric power installations

**Description:**Repair and maintenance to power transmission and distribution lines.

0628 Other engineering works

**Description:**Repair and maintenance of other engineering works not specified in objects 0601 to 0619 inclusive. Such works include incinerators, tunnels and subways, mine shafts, swimming pools, tennis courts, and outdoor recreation facilities, railway, telephone or telegraph facilities, fences, snowsheds, signs, guardrails, gas and oil facilities, bridges, culverts, dams, reservoirs, electric power construction, parks, etc.

063 Repair of buildings

**Description:**Repairs and upkeep to various types of buildings such as administrative, commercial, institutional, residential, etc. Note: 1. The extension, improvement or replacement of buildings will be coded to objects of standard object 08.

0630 Office buildings

**Description:**Repair to office buildings, including post offices and customs buildings.

0634 Commercial buildings

**Description:**Repair to commercial buildings. Such buildings include stores, grain elevators, theatres, arenas, amusement and recreational buildings, garages and service stations, laundries, dry cleaning establishments, warehouses, storehouses, refrigerated storage, etc.

0635 Industrial buildings

**Description:**Repair to industrial buildings, including factories, plants, workshops, food canneries, smelters, railway stations, mine buildings, and water and fuel stations.

0639 Institutional buildings

**Description:**Repair to institutional buildings. Such buildings include churches, courthouses, jails and penitentiaries, libraries, orphanages and homes for the aged, hospitals, sanatoria, clinics, first-aid stations, schools and other educational buildings.

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

**Description:**Repair and maintenance of buildings, installations and other facilities, which are dedicated to telecommunications, computers or electronic/automated office systems. Such installations include telephone exchanges; broadcasting, radio and television relay and booster stations; data centres; and text/word processing centres.

**Note:** Repair of buildings that are not completely dedicated to telecommunication computers or automated office systems facilities will be classified under the object that describes the type of building e.g. object 0630 should be used for repairs to office buildings.

0645 Other buildings

**Description:**Repair to any types of buildings not specified in objects 0630 to 0640 inclusive and object 0646. Such buildings include farm buildings, bunk houses and dormitories, bush depots and camps, aircraft hangars, armouries, barracks and drill halls, passenger terminals such as air, bus, boat, etc. and laboratories.

0646 Residential buildings

**Description:**Repair to residential buildings such as houses and apartments. It excludes repairs to barracks. **Note:** Repairs to barracks should be included in object 0645.

065 Repair of machinery and equipment

**Description:**Repairs and maintenance to various types of machinery and equipment.

0655 Processing machinery

**Description:**Repair and maintenance of machinery are described in chapters 84 to 85 of the Statistics Canada publication titled Standard Classification of Goods such as ploughs, barrows, manure spreaders, etc. It includes agricultural and implements machinery and machinery used for mining, oil and gas construction, machine tools, printings, boilers, engines, generators, conveying and elevating equipment, etc.

0656 Heating, air-conditioning and refrigeration equipment

**Description:**Repair and maintenance of equipment classified in chapter 84 of the Statistics Canada publication on the Standard Classification of Goods for heating, air-conditioning, and refrigeration equipment.

0658 Electric lighting, distribution and control equipment

**Description:**Repair and maintenance of equipment described in chapters 85 and 94 of the Statistics Canada publication on the Standard Classification of Goods for electric lighting, distribution, and control equipment.

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

**Description:**Repair and maintenance to measuring, controlling, laboratory, medical and optical instruments, apparatus and accessories excluding X-ray equipment. The type of equipment is classified in chapter 90 of the Statistics Canada on the Standard Classification of Goods. **Note:** X-ray equipment should be included in object 0665.

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

**Description:**Repair and maintenance of communications/networking equipment and systems (includes analog, digital, combined analog and digital equipment, cabling, parts and peripherals). It excludes equipment provided as a component of a service supplied by telecommunications service providers, including common carriers. Notes: 1. Equipment provided by telecommunications service providers as part of a service is to be classified under object code 0230 or 0231, as applicable.

0665 Other equipment

**Description:**Repair and maintenance of equipment not specified in object codes 0656 to 0660 inclusive, and which are classified in various chapters of the Statistics Canada publication on the Standard Classification of Goods. It includes service industry equipment, vending machines, lawn mowers, and X-ray and related equipment, safety and sanitation equipment, alarm and signal systems, other electric equipment and appliances, and office, household and special purpose furniture and fixtures.

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

**Description:**Repair and maintenance of image/video communication equipment (including telepresence/video conferencing equipment, cabling, parts and peripherals, as well as the repair and maintenance of optical character readers associated with communications systems, television, and other video communications equipment and facsimile, facsimile-image transfer switches etc.). It excludes repair and maintenance of equipment provided as part of a service supplied by telecommunications common carriers or other telecommunications service providers. Notes: 1. Equipment provided by an image/video service provider is to be classified under object 0232.

0671 Other office equipment

**Description:**Repair and maintenance of office equipment such as electronic accounting machines, calculators, word processors, typewriters, composing, micrographics, reproducing machines and photocopiers. Also included is the repair and maintenance of all office machines and equipment not elsewhere classified. Such non-electronic or non-automated equipment includes adding machines, calculators, cash registers, Dictaphones, tape recorders and reproducing machines. It excludes the repair of office furniture and fixtures. **Note:** The repair of office furniture and fixtures should be included in object 0665.

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

**Description:**Repair and maintenance of all Computer Servers (including mainframes) and related components/peripherals associated with the Production and Operations (P&O) or Data Center Environment. This includes central processing unit, peripherals, printers, data entry, data capture or storage devices, as well as all related parts and/or components. Notes: 1. Repair and maintenance of DCE related workstations, etc., and associated components are to be included under object code 0673; 2. License/maintenance fees of server related computer software are to be included under object code 0584.

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

**Description:**Repair and maintenance of all Computers Equipment and associated components related to the Distributed Computing Environment (DCE), including the repair and maintenance of desktops, personal computers, mobile/portable workstations, hand-held computing devices and special function or high-end workstations. Includes repair and maintenance of all related parts and peripherals  
Notes: 1. Costs for the repair and maintenance of servers (in Production and Operations or Data Centers) and server related components are to be included under object code 0672; 2. License/maintenance fees of DCE related computer software are to be included under object code 0582.

0675 Ships and boats

**Description:**Repair and maintenance of ships and boats classified in chapter 89 of the Statistics Canada publication on the Standard Classification of Goods such as cargo ships, warships, passenger ships, ferries, marine engines, etc.

0676 Aircraft

**Description:**Repair and maintenance of aircraft classified in chapter 88 of the Statistics Canada publication on the Standard Classification of Goods such as fixed wing or rotary wing aircraft, engines, equipment, etc.

0681 Road motor vehicles - Military

**Description:**Repair and maintenance of military road motor vehicles classified in chapter 87 of the Statistics Canada publication on the Standard Classification of Goods such as trucks, trailers, etc.

**Department(s) specific:**

- 018 - National Defence (Department of)

0682 Road motor vehicles - Non-military

**Description:**Repair and maintenance of road motor vehicles classified in chapter 87 of the Statistics Canada publication on the Standard Classification of Goods such as passenger automobiles, buses, trucks trailers, engines, etc.

0683 Miscellaneous vehicles

**Description:**Repair and maintenance of other vehicles not specified in object codes 0681 and 0682. It includes railway rolling stock, bicycles, agricultural tractors, etc. The types of miscellaneous vehicles are classified in chapters 84, 86, 87 and 89 of the Statistics Canada publication on the Standard Classification of Goods.

069 Reallocation of expenditures under standard object 06



0699 Purchased repair and maintenance - Reallocation of capital expenditures

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

**07 Utilities (standard object 07)**

070 Utility services

**Description:**Utility services may be provided by the public sector or the private sector and includes the supplying of electrical energy, natural gas, sewer, water, waste disposal and other similar utility services.

0701 Electricity

**Description:**Expenditures related to the supply of electrical power.

0702 Natural gas

**Description:**Expenditures related to the supply of natural gas.

0703 Sewer and water

**Description:**Expenditures related to the provision of sewer services and the supply of potable water.

0705 Waste disposal

**Description:**Expenditures related to the collection and disposal of waste (e.g. garbage, rubbish, trash, recyclable materials, etc.)

0709 Other utility services

**Description:**Other utility services, not specified in object codes 0701 to 0703, and 0705 (e.g. steam heat, municipal snow removal, etc.)

079 Reallocation of expenditures under standard object 07

1199 Utilities, materials and supplies - Reallocation of capital expenditures

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

**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

**Description:**Various live animals as well as the food they eat, such as seeds, grains, and food by products are to be included here. These are described in chapters 01, 12 and 23 of the Statistics Canada publication on the Standard Classification of Goods.

1112 Meat, fish and their preparations

**Description:**Meat from various animals as well as fish, crustaceans, and preparations related thereto are to be included as described in chapters 02, 03 and 16 of the Statistics Canada publication on the Standard Classification of Goods.

1113 Dairy products and other animal products

**Description:**This includes milk, cream, butter, cheeses, honey and eggs included in chapter 4 of the Statistics Canada publication on the Standard Classification of Goods.

1114 Vegetables and fruits, edible products, fats and preparations

**Description:**All types of vegetables, fruits, nuts, animal or vegetable fats and oils and preparations of vegetables, fruits or nuts are included in this object and in chapters 07, 08, 15 and 20 of the Statistics Canada publication on the Standard Classification of Goods.

1115 Miscellaneous food, food materials and food preparations

**Description:**All miscellaneous foods, food materials, food preparations, sugar and sugar preparations classified in chapters 05, 10, 11, 12, 13, 14, 17, 18, 19, and 21 of the Statistics Canada publication in the Standard Classification of Goods. It includes soups, infant foods, baking powder, pectin, coffee and tea substitutes, food seasonings, sugar, cocoa, coffee, tea, and spices, other cereals and their preparations, vegetables, etc.

1116 Beverages and tobacco

**Description:**All beverages and tobacco classified in chapters 9, 22, and 24 of the Statistics Canada publication in the Standard Classification of Goods. It includes the situation where bottled water is provided for Health and Safety reasons.

112 Mineral products

1121 Salt, sulphur, ores, earth and stone

**Description:**All mineral products included in chapters 25 and 26 of the Statistics Canada publication in the Standard Classification of Goods, such as salt, sulphur, earth and stone, plastering materials, lime and cement, ores, slag and ash.

1122 Gasoline

**Description:**All gasoline products classified under heading 10 of chapter 27 of the Statistics Canada publication in the Standard Classification of Goods. It includes aviation and motor gasoline.

1123 Aviation fuel

**Description:**All aviation fuel classified in heading 10 of chapter 27 of the Statistics Canada publication in the Standard Classification of Goods. It includes aviation turbine fuel.

1124 Diesel fuel

**Description:**All diesel and related fuels classified in part of heading 10 of chapter 27 of the Statistics Canada publication in the Standard Classification of Goods. It includes diesel oil, kerosene and stove oil (fuel oil no. 1).

1125 Light fuel oil

**Description:**All light fuel oil classified in part of heading 10 of chapter 27 of the Statistics Canada publication in the Standard Classification of Goods. It includes furnace or heating oil (fuel no. 2) and light fuel oil (fuel oil no. 3).

1126 Heavy fuel oil

**Description:**All fuel oil classified in heading 10 of chapter 27 of the Statistics Canada publication in the Standard Classification of Goods, other than those covered under object codes 1123, 1124 and 1125. It includes heavy fuel oil, and fuel oil not elsewhere specified.

1127 Lubricating fuel and greases

**Description:**All lubricating oils and greases classified under heading 10 of chapter 27 of the Statistics Canada publication in the Standard Classification of Goods. It includes lubricating oils and lubricating greases.

1128 Other mineral fuels, oils and products

**Description:**All petroleum and coal products except for fuel oil, gasoline, and lubricating oils and greases. It specifically includes all products classified in all sections other than heading 10 of chapter 27 of the Statistics Canada publication in the Standard Classification of Goods. It includes crude petroleum, coke of petroleum and coal, coal refined and manufactured gas (such as natural or propane gas), and other petroleum and coal products except those included in chemical products.

113 Chemical products

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

**Description:**Expenditures for inorganic and organic chemicals and related products as well as plastics and rubber articles classified in chapters 28, 29, 39 and 40 of the Statistics Canada publication in the Standard Classification of Goods.

1132 Pharmaceutical and other medicinal products

**Description:**Expenditures for medicament and pharmaceutical products. These are classified in chapters 29 and 30 of the Statistics Canada publication in the Standard Classification of Goods.

1133 Explosives, fireworks, and pyrotechnic products, etc.

**Description:**Propellant powders, prepared explosives, safety fuses and matches as described in chapter 36 of the Statistics Canada publication in the Standard Classification of Goods.

1134 Photographic or cinematography goods

**Description:**Photographic film and supplies classified in chapter 37 of the Statistics Canada publication in the Standard Classification of Goods such as photographic films, and photographic paper.

1139 Miscellaneous chemical products

**Description:**All other chemical products not included in object codes 1130 to 1134. These materials are classified in chapters 31 to 35 and 38 of the Statistics Canada publication in the Standard Classification of Goods and includes fertilizers, dyes, soaps, perfumes, glues, paints and other chemical products.

114 Wood, paper and wood products

1141 Wood and articles of wood

**Description:**All wood fabricated materials classified in chapters 44 to 47 of the Statistics Canada publication in the Standard Classification of Goods. It includes wood, pulp and articles of wood (e.g. cabinets, flooring, logs), charcoal, cork and articles of cork, straw, esparto and other plaiting materials.

1142 Paper and paperboard

**Description:**Expenditures for paper and paperboard classified in chapter 48 of the Statistics Canada publication in the Standard Classification of Goods including facial tissue, napkins, toilet paper, disposable diapers, etc.

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

**Description:**Printed matter products are described in chapter 49 of the Statistics Canada publication titled Standard Classification of Goods such as subscriptions, newspapers, magazines, periodicals, books, pamphlets, maps, advertising matter and other printed matter. It includes textbooks, photographs, picture cards, printed music, bank notes, bonds, printed envelopes, accounting record books, labels, blueprints, plans, printed forms, transparencies, CD ROM disks, etc.

**Note:** Printing services including duplicating and photocopying should be included in object 0321.

115 Personal goods

1151 Uniforms

**Description:**All uniforms are described in chapters 61 or 62 of the Statistics Canada publication titled Standard Classification of Goods. It includes military and non-military uniforms, nurses' uniforms, athletic uniforms and ritual uniforms.

1152 Other clothing

**Description:**All clothing other than uniforms are described in chapters 61 to 63 of the Statistics Canada publication titled Standard Classification of Goods. It includes underwear, sleepwear, outerwear, hosiery, headwear, fur goods, safety clothing, etc.

1153 Footwear

**Description:**Expenditures for footwear and parts thereof are described in chapter 64 of the Statistics Canada publication titled Standard Classification of Goods included in personal goods

1159 Miscellaneous textiles, headgear, umbrellas, etc.

**Description:**All items are described in chapters 50 to 60, 65, 66 and 67 of the Statistics Canada publication titled Standard Classification of Goods. This includes silk, wool, cotton, carpets, various fabrics, hats and other headgear, umbrellas as well as prepared articles using human hair.

116 Metals and metal products

1160 Ferrous metals

**Description:**Iron and steel and articles of iron and steel are described in chapters 72 and 73 of the Statistics Canada publication titled Standard Classification of Goods.

1161 Non-ferrous metals

**Description:**Expenditures for copper, nickel, aluminum, lead, zinc, tin and other base metal articles are described in chapters 74 to 82 of the Statistics Canada publication titled Standard Classification of Goods.

1163 Cutlery

**Description:**Costs for knives and cutting blades, plates, spoons are described in chapter 82 of the Statistics Canada publication titled Standard Classification of Goods. Tools and implements should be included in object code 1212.

1164 Miscellaneous metal products

**Description:**Expenditures for miscellaneous metal products classified in chapter 83 of the Statistics Canada publication in the Standard Classification of Goods. It includes filing cabinets, locks, safes, etc.

117 Miscellaneous goods and products

1171 Medical supplies, instruments, and apparatus

**Description:**Expenditures for medical supplies, ophthalmic goods, and orthopaedic appliances. These are described in chapter 90 of the Statistics Canada publication titled Standard Classification of Goods.

1172 Office and stationers supplies

**Description:**Expenditures for stationery and office supplies and artists' materials. These are described in various chapters of the Statistics Canada publication titled Standard Classification of Goods.

1173 House furnishing, excluding furniture

**Description:**All house furnishings are described in chapter 94 of the Statistics Canada publication titled Standard Classification of Goods, such as floor coverings, curtains, bedding, towels, etc. **Note:** Does not include furniture which is to be included in objects 1231 or 1246.

1174 Horticultural products

**Description:**Includes live plants and trees, cut flowers and ornamental foliage classified in chapter 6 of the Statistics Canada publication in the Standard Classification of Goods.

1175 Precious metals and stones and its products

**Description:**Expenditures for precious and semi-precious stones, precious metals and articles thereof classified in chapter 71 of the Statistics Canada publication in the Standard Classification of Goods.

1176 Glass or glass products

**Description:**Expenditures for glass and glass products classified in chapter 70 of the Statistics Canada publication in the Standard Classification of Goods.

1179 Miscellaneous manufactured articles

**Description:**Miscellaneous products and goods that cannot be classified to any other object in standard object 07. It includes all products described in chapters 91, 92, 95, 96 and 97 of the Statistics Canada publication titled Standard Classification of Goods such as clocks and watches, toys, games and sports requisites, musical instruments, and miscellaneous products and all other goods. Musical instruments include pianos, organs and all types of wind, string, percussion and electronic instruments. Miscellaneous products include

non-printed signs and advertising displays such as electric signs, morticians goods, buttons and needles, artificial and ornamental flowers, wreaths, Christmas tree decorations, identification plates and badges, decorations and medals, pyrotechnic articles and fireworks (excluding military), candles, historical artifacts, works of art and collector's items, etc. **Notes:** 1. Object 1179 is considered as the residual code for all products and goods. Goods that cannot be classified elsewhere are not to be classified under object 3259. 2. Acquisition of products or goods that are purchased as part of the acquisition of buildings works machinery or equipment will be coded under the appropriate object under "other" object in standard objects 08 or 09.

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

**Description:**Note: The determination of whether the acquisitions are to be capitalized will comply with the Treasury Board Accounting Standard 3.1 - Capital Assets and will be reported using the appropriate financial reporting accounts.

121 Acquisition of machinery and machinery parts

1211 Special industry machinery

**Description:**Costs for special industry machinery are described in the relevant areas of chapters 84 and 85 of the Statistics Canada publication titled Standard Classification of Goods. These include nuclear reactors, boilers, turbines, engines, furnaces, refrigerators as well as other electrical machines. It excludes any amount shown in object codes 1219 to 1249.

1212 Tools and implements

**Description:**Hand tools including spades, shovels, axes, shears, saws, files, vices, scissors and razors as described in chapter 82 of the Statistics Canada publication titled Standard Classification of Objects. Does not include electrical tools/appliances which should be coded under economic object 1242.

1219 Other machinery and parts

**Description:**Expenditures for any machinery not included in object code 1211, including general purpose industrial, and conveying, elevating and material handling equipment. These expenditures are described in the relevant areas of chapter 84 of the Statistics Canada publication titled Standard Classification of Goods.

122 Acquisition of informatics equipment and parts

**Description:**Acquisition of informatics equipment and parts that are listed in chapters 84 and 85 of the Standard Classification of Goods.

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

**Description:**Acquisition of image/video communication equipment (including telepresence/video conferencing equipment, cabling, parts and peripherals). Also includes acquisition of optical character readers associated with communications systems, television, and other video communications equipment and facsimile, facsimile-image transfer

switches, etc. It excludes acquisition of equipment provided as part of a service supplied by telecommunications common carriers or other telecommunications service providers. Notes: 1. Equipment provided by an image/video service provider is to be classified under object code 0232.

- 1282 Computer equipment related to Production and Operations (P&O) environment - All servers, storage, printers, etc. (includes all related parts and peripherals)  
**Description:**Acquisition of all computer servers (including mainframes) and related components/peripherals associated with the Production and Operations (P&O) or Data Center Environment. This includes central processing unit, peripherals, printers, data entry, data capture or storage devices. Includes all related parts and/or components. Notes: 1. Acquisition of DCE related workstations, etc., and associated components are to be included under object code 1283. License/maintenance fees of server related computer software are to be included under object code 0584.
- 1283 Computer equipment related to Distributed Computing Environment (DCE) - Desktop/personal/portable (includes all related parts and peripherals)  
**Description:**Acquisition of all computer equipment and associated components related to the Distributed Computing Environment (DCE), including the acquisition of desktops, personal computers, mobile/portable workstations, hand-held computing devices and special function or high-end workstations, as well as acquisition of all related parts and peripherals Notes: 1. Acquisition of servers (in Production and Operations or Data Centers) and server related components are to be included under object code 1282; 2. Acquisition of DCE related computer software is to be included under object code 1284.
- 1284 Client software related to Distributed Computing Environment (DCE)  
**Description:**Acquisition of client software related to the Distributed Computing Environment (DCE). Client software includes client operating system software and utilities, desktop and office productivity software, collaboration software, email software and DCE related security software. Also includes initial acquisition costs (e.g. licensing fees) as well as one-time fees relating to additional functionality or new releases of software. Excludes annual maintenance fees. Notes: 1. Annual maintenance fees are to be classified under object code 0582.
- 1285 Application software (including COTS) and application development and delivery software  
**Description:**Acquisition of Application/Database Development and Maintenance (ADDM) Software. ADDM software includes Information Management software, Business Applications that support programs, corporate and administrative systems software, Business Intelligence software, database management systems software and utilities, application development software, tools and utilities and integration software and ADDM related security software. Also includes initial

acquisition costs (e.g. licensing fees) as well as one-time fees relating to additional functionality or new releases of software. Excludes annual maintenance fees. Notes: 1. Annual maintenance fees are to be classified under object code 0583.

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

**Description:**Acquisition of server operating system and utility software. Server operating system software and utilities include operating systems and associated utilities for all servers, including mainframes, as well as system management software and server environment related security software. Includes initial acquisition costs (e.g. licensing fees) as well as one-time fees relating to additional functionality or new releases of software. Excludes annual maintenance fees. Notes: 1. Annual maintenance fees are to be classified under object code 0584.

1287 Networking software

**Description:**Acquisition of networking software. Networking software includes all software that supports data networking, voice networking, image and video communications, call centre infrastructure as well as inter and intra network software and network related security software. Also includes initial acquisition costs (e.g. licensing fees) as well as one-time fees relating to additional functionality or new releases of software. Excludes annual maintenance fees. Notes: 1. Annual maintenance fees are to be classified under object code 0585.

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

**Description:**Acquisition of communications/networking equipment and systems (includes analog, digital, combined analog and digital equipment, cabling, parts and peripherals). It excludes equipment provided as a component of a service supplied by telecommunications service providers, including common carriers. Notes: 1. Equipment provided by telecommunications service providers as part of a service is to be classified under object code 0230 or 0231, as applicable.

1291 Image/Video communications software (includes telepresence/video conferencing software)

**Description:**Acquisition of image/video communications software (including telepresence/video conferencing software), as well as any related royalties that require periodic payments in order to continue their use. Image/Video Communications Software also includes all software that supports optical character recognition associated with communications systems, television, and other video communications, facsimile, facsimile-image transfer and related security software. Includes initial acquisition costs (e.g. licensing fees) as well as one-time fees relating to additional functionality or new releases of software. Excludes annual maintenance fees. Notes: 1. Annual maintenance fees are to be classified under object code 0590.

123 Acquisition of office equipment and furniture including parts



1231 Office furniture and furnishings, including parts

**Description:**Acquisition of office furniture and furnishings described in chapter 94 of the Statistics Canada publication titled Standard Classification of Goods, such as desks, records equipment, bookcases, etc.

1239 Other office equipment and parts

**Description:**Parts, consumables and small items, for electronic/non-electronic, and automated/non-automated office systems equipment. It includes photocopiers, calculators, paper shredders, binding machines, cash registers, etc.

124 Acquisition of equipment and furniture including parts

1241 Plumbing equipment and fittings, including parts

**Description:**Expenditures for plumbing equipment and fittings are described in the relevant parts of chapters 39, 73, 74, 78, 82 and 84 of the Statistics Canada publication titled Standard Classification of Goods.

1242 Electric lighting, distribution and control equipment and Parts

**Description:**Expenditures for electric lighting, distribution and control equipment are described in the relevant areas of chapters 85 and 94 of the Statistics Canada publication titled Standard Classification of Goods.

1243 Measuring, controlling, laboratory, medical and optical equipment and parts

**Description:**Expenditures for measuring, controlling, laboratory, medical and optical instruments are described in chapter 90 of the Statistics Canada publication titled Standard Classification of Goods.

1244 Radar equipment and parts

**Description:**Radar apparatus and parts for aircraft, ships and other. This includes navigational, defence and civilian applications. These items are listed in the relevant area of chapter 85 of the Statistics Canada publication titled Standard Classification of Goods.

1245 Safety and sanitation equipment and parts

**Description:**Expenditures for safety and sanitation equipment and alarm and signal systems.

1246 Other furniture and fixtures including parts

**Description:**Acquisition of furniture and fixtures are described in chapter 94 of the Statistics Canada publication titled Standard Classification of Goods, other than office furniture and furnishings. It includes household furniture, special purpose furniture, hotel and restaurant fixtures, shelving, lockers, etc.

1249 Other equipment and Parts

**Description:**Acquisition of any equipment not included in object codes 1241 to 1246. Such equipment is classified in chapter 85, and other chapters of the Statistics Canada publication titled Standard Classification of Goods. It includes X-ray and related equipment, heating, air conditioning and refrigeration equipment, electric equipment and appliances, brooms, brushes, non-electric cleaning equipment, cooking equipment for food, lawn mowers, and service

industry equipment.

125 Acquisition of aircraft and ships, including parts

1250 Aircraft

**Description:**Expenditures for aircraft are described in chapter 88 of the Statistics Canada publication titled Standard Classification of Goods.

1251 Aircraft parts

**Description:**Parts such as propellers, rotors, undercarriages, etc. forming aircraft are described in chapter 88 of the Statistics Canada publication titled Standard Classification of Goods.

1252 Mobile service system

**Description:**Acquisition of the Space Station Mobile Servicing System by the Canadian Space Agency.

1253 Satellite and spacecraft acquisition and parts

**Description:**Construction of satellite by the Canadian Space Agency.

1256 Ships and boats

**Description:**Expenditures for ships and boats are described in chapter 89 of the Statistics Canada publication titled Standard Classification of Goods.

1257 Ships and boats Parts

**Description:**Expenditures for parts applicable to ships and boats classified in class 89.

126 Acquisition of other vehicles and parts

1261 Road motor vehicles

**Description:**Expenditures for road motor vehicles for military and non-military purposes are described in chapter 87 of the Statistics Canada publication titled Standard Classification of Goods.

1263 Road motor vehicles parts

**Description:**Parts and consumables are described in chapter 87 of the Statistics Canada publication titled Standard Classification of Goods for military and non-military road motor vehicles such as parts for passenger automobiles, buses, trucks, trailers, motorcycles, etc. It excludes tires and tubes. **Note:** 1. Tubes and tires should be included in object 1267.

1264 Other vehicles

**Description:**Acquisition of vehicles not specifically included in object code 1261. Such vehicles are classified in chapters 86 and 87 of the Statistics Canada publication titled Standard Classification of Goods. It includes railway rolling stock, bicycles, agricultural tractors, etc.

1267 Miscellaneous vehicles parts, including tires and tubes

**Description:**Parts and consumables for vehicles that are not included in object codes 1261 to 1264. It includes parts classified in chapters 40, 86 and 87 of the Statistics Canada publication titled Standard Classification of Goods, such as those for railway rolling stock, bicycles, agricultural tractors, rubber tires and tubes, etc.

127 Arms and ammunition

### 1271 Weapons (including parts)

**Description:**Expenditures for weapons for defence purposes are classified in chapter 93 of the Statistics Canada publication titled Standard Classification of Goods, including all related acquisition costs (such as licenses).

### 1273 Ammunition

**Description:**Expenditures for ammunition for defence purposes are classified in chapter 93 of the Statistics Canada publication titled Standard Classification of Goods.

### 129 Reallocation of expenditures under standard object 09

### 1299 Acquisition of machinery and equipment - Reallocation of capital expenditures

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

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

**Description:**Notes: 1. Sub-category 13 for Acquisition of land, buildings and works corresponds to all objects previously in standard object 08. This sub-category will continue to be aligned to standard object 08. Within the sub-category there are 4 objects that correspond with the previous ones. No change has been made to these objects other than to change their first 2 digits from "08" to "13". 2. Amounts for the construction of land, buildings and works should no longer be included in standard object 08 respectively unless the assets concerned are acquired in their entirety. Amounts for own account construction where assets are being constructed by a department using its own labour, materials, hired professional services, etc. should be charged to the pertinent object in sub-categories 01 to 12 which describes the pertinent type of service or good purchased as part of constructing the asset.

### 130 Acquisition of land

#### 1301 Acquisition of land

**Description:**Expenditures for acquisition of land.

#### 131 Acquisition of engineering works

#### 1310 Marine installations

**Description:**Construction or acquisition of all marine installations and works including docks, wharves, piers, and breakwaters, canals and dykes, retaining walls, embankments, etc.

#### 1316 Roads, highways and airport runways

**Description:**Construction or acquisition of roads, highways and airport runways including any grading, scraping, oiling and filling. It includes construction of parking lots, sidewalks and paths.

#### 1335 Bridges, trestles, culverts, overpasses and viaducts

**Description:**Expenditures for bridges, trestles, culverts, overpasses, and viaducts.

1339 Other engineering works

**Description:**Construction and acquisition of any other engineering works not specified in object codes 1310 to 1335 inclusive. Such works include incinerators, tunnels and subways, mine shafts, swimming pools, tennis courts, outdoor recreation facilities, and gas and oil facilities and railway, telephone or telegraph installations, park systems, landscaping, fences, watermains, hydrants and services, sewage systems, pumping stations, dams, reservoirs, generating plants, power transmission and distribution lines, etc.

134 Acquisition of non-residential buildings

1340 Office buildings

**Description:**Construction or acquisition of all office buildings, including post offices and customs buildings.

1343 Commercial buildings

**Description:**Construction or acquisition of all commercial buildings including warehouses, storehouses, refrigerated storage, stores, theatres, arenas, amusement and recreational buildings, grain elevators, laundries, dry cleaning establishments, hotels, clubs, restaurants, cafeterias, garages and service stations.

1350 Industrial buildings

**Description:**Construction and acquisition of all industrial buildings including factories, plants, workshops, food canneries, and smelters, railway stations, mine stations, water and fuel stations.

1356 Schools and other educational buildings

**Description:**Expenditures for schools and other educational buildings.

1357 Hospitals, sanatoria, clinics and first-aid stations

**Description:**Expenditures for hospitals, sanatoria, clinics and first-aid stations.

1358 Other institutional buildings

**Description:**Construction or acquisition of any institutional buildings not specified in object codes 1356 and 1357. It includes churches, jails, court-houses, penitentiaries, libraries, orphanages, homes for the aged.

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

**Description:**Construction or acquisition of buildings, installations or other facilities dedicated to telecommunications, computer and/or automated office systems. It includes telephone exchanges and broadcasting, radio and television relay and booster stations. It excludes construction or acquisition of office or general purpose buildings that include these types of equipment, but are not dedicated to them. **Note:** For office or general purpose buildings that include facilities for these types of equipment expenditures for their construction or acquisition will be classified under object 1340 or the other relevant object that describes the type of building.

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

**Description:**Expenditures for passenger terminals - air, bus, boat, train and other.

1363 Armouries, barracks, drill halls, etc.

**Description:**Expenditures for armouries, barracks, drill halls, etc.

**Department(s) specific:**

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

1364 Laboratories

**Description:**Expenditures for laboratories.

1369 Other non-residential buildings

**Description:**Construction or acquisition of any types of buildings not specified in object codes 1340 to 1364 inclusive and 1370. Such buildings include farm buildings, bunk houses, dormitories, bush depots, camps and aircraft hangars.

137 Acquisition of residential buildings

1370 Residential buildings

**Description:**Construction or acquisition of residential buildings such as houses, apartment buildings, condominiums, etc. It excludes barracks. **Note:** Barracks should be included in object 1363.

139 Reallocation of expenditures under standard object 08

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

**Description:**For each standard object (01 to 09, 12), a generic object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

## 2 Transfer payments (standard object 10)

**Description:**Transfer payments comprise grants, contributions, and subsidies made by government for which no goods or services are received. This category includes the major social assistance payments made to persons such as old age security benefits and related allowances, family allowances, Veterans' pensions and allowances; subsidies and payments to the provinces and territories under the Constitution Acts, the federal-provincial fiscal arrangements and Federal Post-Secondary Education and Health Contribution Act, 1977 and other statutes for Medicare, hospital insurance, and official languages and for the Canada assistance plan; subsidies and capital assistance to industry; research grants and other assistance towards research carried on by non-governmental organizations; scholarships; sustaining grants to many national non-profit organizations; payments to municipalities for grants in lieu of taxes; 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.

## 20 Transfer payments to persons

**Description:**These transfer payments include grants and contributions to persons for old age security pensions, family allowances, fishermen's benefits, etc. Payments to non-profit organizations include payments to national organizations such as sports organizations, national health or welfare organizations, universities, etc.

200 Payments to senior citizens

**Description:**Payments to senior citizens

2001 Old age security payments

**Description:**Benefit payments under the *Old Age Security Act* to all senior citizens over 65 years of age. **Note:** This object includes the Guaranteed Income Supplement and the Spouse Allowance.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

201 Payments for pensions

2011 Pensions World Wars I and II

**Description:**Payment of pensions for disability and death to veterans of World War I and II. These pensions are payable under the *Pension Act*, the *Civilian War Pensions and Allowances Act* and various other Acts or Orders.

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

2012 War Veterans' allowances

**Description:**Payment of allowances to veterans and dependants under the War Veterans Allowance Acts and Part XI of the Civilian War Pensions and Allowances Act.

**Department(s) specific:**

- 021 - Veterans Affairs (Department of)

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

**Description:**Pension payments to former government employees that are not authorized under the *Public Service Superannuation Act*, the *Canadian Forces Superannuation Act* or the *Royal Canadian Mounted Police Superannuation Act*. **Note:** Pension payments under the Superannuation Acts should be included in object 6030.

2014 Payments to former civilians and uniformed personnel

**Description:**Pension payments to former civilians and uniformed personnel who served in the defence force - peacetime, in a special duty area, or in the special force in Korea, etc.

2019 Other payments for pensions

**Description:**All other payments for pensions or allowances that are not included in object codes 2011 to 2014. It excludes payments under the *Public Service Superannuation Act* (PSSA), the *Canadian Forces Superannuation Act* (CFSA) benefits and the *Royal Canadian Mounted Police Superannuation Act* (RCMPSA). **Note:** Pension payments under the Superannuation Acts should be included in object 6030.

202 Transfer payments to promote employment

2022 Assistance to persons to encourage employment

**Description:**Payments to persons to encourage employment under programs such as the innovations program.

2023 Payments relating to improvement and promotion of employability of individuals

**Description:**Payments under the Human Resources Investment Fund (HRIF), established in 1995. The federal government works in concert with the provinces on designing, implementing and evaluating HRIF interventions.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

2029 Other transfer payments to persons for promotion of employment

**Description:**Any other non-recoverable payments to persons for promotion of employment that are not included in object codes 2022 and 2023.

203 Other transfer payments to persons

**Description:**Other non-recoverable payments

2032 Payments to Aboriginal people

**Description:**Payments to Aboriginal people under the *Indian Act*, other Acts, Agreements and Treaties. Aboriginal People include the First Nations, Inuit and Métis people.

2035 Assistance to immigrants and refugees

**Description:**Payments to immigrants and refugees to facilitate their settlement in Canada.

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

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

**Description:**Transfer payments to persons such as university professors and students, for any research and development.

2049 Other non-recoverable payments to persons

**Description:**Any other non-recoverable payments including those to homeowners that are not included in object codes 2032 to 2041.

**Note:** For 1998-99 and subsequent years includes payments to all eligible senior citizens that are not included in object 2001 for expenditures over \$1,000,000 annually.

## 2051 Recoverable payments to persons

**Description:**Budgetary payments that are recoverable but which cannot be considered as loans or investment transactions. **Note:** Recoverable Payments and Contingently Recoverable Payments are considered to be budgetary and cannot be classified as loans or investments because the criteria of self-sufficiency and/or acceptable rate of return cannot be met. An example of a recoverable payment is a case where a contribution payment is made to a person and the person is required by the terms of the agreement to repay it.

## 2055 Contingency recoverable payments to persons

**Description:**Budgetary payments that are considered to be contingently recoverable because the recipient is required by express or implied terms and/or by agreement to repay all or part of the sums paid out if or when certain conditions or events occur. **Note:** Recoverable Payments and Contingently Recoverable Payments are considered to be budgetary and cannot be classified as loans or investments because the criteria of self-sufficiency and/or acceptable rate of return cannot be met. An example of a contingently recoverable payment is a case where a contribution agreement requires repayment of an amount made available to a person or corporation should that person or corporation reach a certain level of sales.

## 2057 Child tax benefit

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 2060 Goods and services tax (GST) credit to persons

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

## 21 Transfer payments to industry

**Description:**Transfer payments to industry are payments for subsidies and capital assistance to various types of industries such as agriculture, oil and gas, and freight rates. Capital assistance payments are made for research and development, defence, shipbuilding, agriculture, railways, etc.

### 210 Agricultural subsidies

**Description:**Agricultural Subsidies

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

**Department(s) specific:**

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

### 2103 Payments under agricultural income disaster assistance (AIDA)

**Description:**Payments made to farms under the agricultural income disaster assistance (AIDA) program.

**Department(s) specific:**



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

2107 Miscellaneous agricultural subsidies

**Description:** Payments to various recipients for any other agricultural subsidies not included in object codes 2102 and 2103.

**Department(s) specific:**

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

212 Other subsidies to industry

2120 Other freight rate subsidies to industry

**Description:** Payments to railway companies under various freight rate subsidies.

**Department(s) specific:**

- 034 - Transport (Department of)
- 040 - Canadian Transportation Agency

2122 Steamship subsidies

**Description:** Payments to shipowners of subsidies for steamships coastal service.

**Department(s) specific:**

- 034 - Transport (Department of)

2125 Assistance to industry to encourage employment

**Description:** Subsidy payments to industry to encourage employment.

2126 Subsidy payments to industry for research and development

**Description:** Subsidy payments to industry for research and development.

2127 Payments to industry under loan guarantees

**Description:** All amounts paid to a creditor by the federal government under various loan guarantees, such as payments related to Agent Crown corporations, or made under the *Small Business Loans Act*, the *Canada Student Loans Act*, and other specific legislation and agreements. **Note:** Many of the arrangements have two components: an interest subsidy and a guarantee against default. Only the component related to loan guarantee should be coded here. The interest subsidy should be coded as Transfer Payments to the relevant object under Standard Object 10.

2130 Payments for the Confederation Bridge

**Description:** Subsidy payments for the Confederation Bridge linking the provinces of Prince Edward Island and New Brunswick.

**Department(s) specific:**

- 034 - Transport (Department of)

2132 Payments to Aboriginal corporations

**Description:** Payments to aboriginal corporations. This includes the First Nations, Inuit and Métis corporations.

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

**Description:** Payments to financial institutions relating to student loans in default.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

2139 Other non-recoverable subsidies to industry

**Description:** All other payments to industry for subsidies that are not specifically included in objects 2122 to 2133, 2151 and 2155.

2151 Recoverable subsidy payments to industry

**Description:** Budgetary payments to industry that are recoverable but which cannot be considered as loan or investment transactions.

2155 Contingency - Recoverable subsidy payments to industry

**Description:** Budgetary payments to industry that are considered to be contingently recoverable because the recipient is required by express or implied terms and/or by agreement to repay all or part of the sums paid out if or when certain conditions or events occur.

217 Transfer payments for capital assistance

**Description:** Non-recoverable Payments

2170 Transfer payments to industry for Research and Development

**Description:** Transfer payments to industry for capital assistance for research and development in any field.

2171 Transfer payments to the defence industry for capital assistance

**Description:** Transfer payment to defence industries to develop and sustain their technological capability.

2174 Payments to industry under industrial and regional development

**Description:** Payments to industries and others for capital assistance in regional and industrial development.

2178 Energy conservation projects

**Description:** Payments to businesses for various energy conservation projects such as the Super Energy Efficient Housing Demonstration Program. **Note:** Payments to consumers should be coded to object 2049.

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

**Description:** Any other non-recoverable payments for capital assistance which are not included in objects 2170 to 2178, 2181 and 2185.

2181 Recoverable payments to industry for capital assistance

**Description:** Budgetary payments for capital assistance that are recoverable but which cannot be considered as loans or investment transactions.

2185 Contingency - Recoverable payments to industry for capital assistance  
**Description:**Budgetary payments for capital assistance that are considered to be contingently recoverable because the recipient is required by express or implied terms and/or by agreement to repay all or part of the sums paid out if or when certain conditions or events occur.

## 22 Transfer payments to provinces and territories

**Description:**Transfer payments to provinces and territories include payments for health insurance and social assistance, payments for education, fiscal transfer payments, etc. Transfer payments to municipalities include grants in lieu of taxes, assistance to encourage employment, etc.

221 Transfer payments to provinces and territories for Education

2212 Payments for official languages to provinces and territories

**Description:**Payments to provinces and territories in respect of programs relating to the use of official languages in education under the protocol and bilateral agreements. It includes programs of summer language bursaries and assistance to independent schools and to associations of independent schools.

### Department(s) specific:

- 135 - Canadian Heritage (Department of)

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

**Description:**Payments to provinces and territories of interest and liabilities for Guaranteed Loans and Alternative Payments under the *Canada Student Financial Assistance Act*.

### Department(s) specific:

- 014 - Employment and Social Development (Department of)

2215 Payments to Quebec for Cree and Inuit education

**Description:**Payments to the Province of Quebec for the education of the Cree and the Inuit people.

### Department(s) specific:

- 042 - Department of Crown-Indigenous Relations and Northern Affairs
- 078 - Canadian Northern Economic Development Agency

2216 Payments to non-native educational institutions

**Description:**Transfer payments to provinces and territories for non-native educational institutions on behalf of native peoples. **Note:** Other payments to non-native educational institutions (i.e. not to provinces and territories) should be included in object 2621.

2217 Payments to non-native school boards

**Description:**Transfer payments to provinces and territories for non-native school boards on behalf of native peoples. **Note:** Other payments to non-native school boards (i.e. not to provinces and territories) should be included in object 2622.

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

**Description:**Special payments to provinces under section 7 of the *Apprentice Loans Act*.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

2219 Other Transfer payments to provinces and territories for Education

**Description:**Any other transfer payments to provinces and territories for education that are not specifically included in object 2212 to 2217.

222 Fiscal transfer payments

2221 Payments to provinces and territories under taxation agreements

**Description:**Payments to provinces and territories under the *Constitution Act, 1867-1982*, the *Federal-Provincial Fiscal Arrangements Act* and the *Federal Post-Secondary Education and Health Contributions Act, 1977* and Other Statutory Authorities. The purpose of these payments is to allow all provinces and territories to deliver an acceptable level of services.

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Description:**Payments to various provinces and territories made originally under the *British North America Act* (now the *Constitution Acts*). It includes special payments to Newfoundland. **Note:** The types of payments are described in the *Provincial Subsidies Act*.

**Department(s) specific:**

- 006 - Finance (Department of)

2232 Canada Health and Social Transfer payments

**Description:**Transfer payments to provinces and territories under the Canada Health and Social programs - Part V of the *Federal-Provincial Fiscal Arrangements Act*.

**Department(s) specific:**

- 006 - Finance (Department of)

2233 Alternative payments to provinces and territories for standing programs

**Description:**Alternative payments to provinces and territories for standing programs under Part VI of the *Federal-Provincial Fiscal Arrangements Act*.

**Department(s) specific:**

- 006 - Finance (Department of)

2239 Other Fiscal Transfer payments to provinces and territories

**Description:**Any other fiscal transfer payments to provinces and territories not specifically included in objects 2221 to 2233.

**Department(s) specific:**

- 006 - Finance (Department of)

224 Other Transfer payments to provinces and territories

2241 Payments to provinces and territories for services to young offenders

**Description:**Transfer payments to provinces and territories in accordance with agreements towards funding the cost of services provided to young offenders under the *Young Offenders Act*.

**Department(s) specific:**

- 013 - Justice (Department of)

2243 Payments for legal aid systems to provinces and territories

**Description:**Payments to provinces and territories under Legal Aid Agreements to assist in the operation of legal aid systems.

**Department(s) specific:**

- 013 - Justice (Department of)

2244 Payments for environmental projects to provinces and territories

**Description:**Payments to provinces and territories for various environmental projects under the *Canada Water Act*, the *Clean Air Act*, etc.

2245 Crop insurance payments to provinces and territories

**Description:**Payments to the provinces under the *Crop Insurance Act* for field crop producer losses.

**Department(s) specific:**

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

2247 Assistance to provinces and territories to encourage employment

**Description:**Payments to provinces and territories to encourage employment.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

2248 Canada - Nova Scotia Offshore Revenue Account and Fiscal equalization Offshore Petroleum Resource Accord

**Description:** Payments to the Canada/Nova Scotia Offshore Revenue Account and to the Fiscal Equalization Offshore Petroleum Resource Accord.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

2249 Payments to provinces and territories for provincial highways, secondary and access roads

**Description:** Payments to provinces to assist in the construction strengthening and improvement of provincial highways, secondary and access roads.

2250 Transfer payments to territories for operating expenditures

**Description:** Payments to the Yukon, Northwest and Nunavut Territories for the delivery of public services.

**Department(s) specific:**

- 006 - Finance (Department of)

2253 Canada/Quebec accord on immigration

**Description:** Payments to the Province of Quebec for the delivery of settlement services to new immigrants in that province.

**Department(s) specific:**

- 050 - Citizenship and Immigration (Department of)

2254 Canada/Newfoundland Development Fund

**Description:** Payments to the Canada/Newfoundland Development Fund for infrastructural costs relating to oil and gas.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

2255 Payments to provinces under Canada Infrastructure Program

**Description:** Payments to provinces and territories under the Canada infrastructure program. The Canada infrastructure program is a tripartite initiative of the federal provincial and municipal governments to support economic recovery through job creation in critical sectors and to improve local infrastructure necessary for the delivery of quality public services. Broad infrastructure classes for this program include: road bridge sewer and water services community facilities sports and cultural centres schools colleges and universities and other projects including innovative technologies.

2257 Development initiatives paid to provinces and territories under the general development and subsidiary agreements

**Description:** Payments to provinces and territories for the development of employment opportunities under the *Regional Development Incentives Act* and the *Industrial and Regional Development Act*.

2259 Other Transfer payments to provinces and territories

**Description:** Payments to provinces and territories under various acts for any program not specified in objects 2241 to 2257 inclusive.

## **23 Transfer payments to or on behalf of international organizations and foreign countries**

**Description:** Transfer payments to international organizations and foreign countries are generally payments for the benefit of recipients in developing countries. These payments include the purchase of goods and services for development assistance, contributions to the North Atlantic Treaty Organization (NATO), payments to promote Canadian export sales, international Food Aid Program, etc.

230 Transfer payments for development assistance to other countries

**Description:** Payments for Development Assistance to Other Countries

2301 Purchase of goods for development assistance

**Description:** Payments to suppliers for goods or commodities for international development assistance under the *Department of External Affairs Act* and the *International Development Continuing Assistance Act*.

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

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

2302 Purchase of services for development assistance

**Description:** Payments to suppliers for services for international development assistance under the *Departmental of External Affairs* and the *International Development Continuing Assistance Act*.

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

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

2303 Payments for development assistance to Canadian non-government organizations

**Description:** Payments to Canadian non-government organizations for the benefit of recipients in developing countries.

2304 Other payments for development assistance to foreign countries

**Description:** Payments for other economic assistance such as mutual aid and direct aid by the Department of National Defence.

231 Transfer payments to international organizations

2311 Payments to United Nations and related organizations

**Description:** Payments to the United Nations and related organizations for development assistance.

2312 Contributions to North Atlantic Treaty Organization (NATO) and NATO - related programs

**Description:**Payments to North Atlantic Treaty Organization (NATO) and NATO-related programs such as NATO military budget, infrastructure, pensions, etc., under the *National Defence Act*.

**Department(s) specific:**

- 018 - National Defence (Department of)

2314 Payments to the International Development Association

**Description:**Payments to the International Development Association in support of assistance programs and projects and for special administrative expenses related thereto.

2315 Payments to international banks and financial institutions

**Description:**Transfer payments to international development banks and financial institutions.

2319 Payments to other international organizations

**Description:**Payments in the form of grants and contributions to any other international organizations not specifically included in objects 2311 to 2315.

232 Other transfer payments to or on behalf of international organizations and foreign countries

2321 Transfer payments to promote Canadian export sales

**Description:**Payments to persons, groups of persons, councils and associations to promote the development of Canadian export sales.

2322 International Food Aid Program

**Description:**Food aid payments to international development institutions or international non-governmental organizations for the benefit of recipients in developing countries and for special administrative expenses directly related thereto.

2323 Transfer payments to Thirty Meter Telescope

**Description:**In-kind contribution of Canada in the construction and commissioning of the International Thirty Meter Telescope Observatory.

**Department(s) specific:**

- 035 - National Research Council of Canada

2329 Other transfer payments outside Canada to or on behalf of international organizations and foreign countries

**Description:**Any other payments to entities not included in object 2321 or 2322.

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

**Description:**Payments to universities in aid of research.

2412 Assistance to encourage employment

**Description:**Payments to universities for the purpose of providing employment to students.

2419 Other Transfer payments to universities

**Description:**Other transfer payments to universities not specifically included in objects 2411 and 2412.

242 Transfer payments to Aboriginal organizations

2421 Payments to First Nations, Inuit and Métis school boards

**Description:**Payments to First Nations, Inuit and Métis school boards under the *Indian Act*, other Acts, Agreements and Treaties for educational institutions.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)
- 022 - Health (Department of)
- 042 - Department of Crown-Indigenous Relations and Northern Affairs
- 078 - Canadian Northern Economic Development Agency

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

**Description:**Payments to First Nations, Inuit and Métis under the *Indian Act*, other Acts, Agreements and Treaties for educational institutions.

2423 Payments to other First Nations, Inuit and Métis associations

**Description:**Payments to First Nations, Inuit and Métis associations other than educational institutions under the *Indian Act*, other Acts, Agreements and Treaties. **Notes:** Payments to First Nations, Inuit and Métis educational institutions are included in object 2422.

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

2431 Payments to non-profit national organizations

**Description:**Payments to various national non-profit organizations, such as national sports organizations, labour unions, national health or welfare organizations, social services organizations, etc., but excluding First Nation and Inuit associations.

2432 Payments to provincial/territorial non-profit organizations

**Description:**Payments to various provincial or territorial non-profit organizations, such as sports organizations, social services organizations, labour unions, etc.

2433 Payments to local non-profit organizations

**Description:**Payments to non-profit local organizations for the purpose of addressing various local needs.

2434 Assistance to non-profit organizations to encourage employment

**Description:** Payments to non-profit organizations other than universities for the purpose of providing employment to unemployed workers.

2436 Payments for research and development to non-profit organizations

**Description:** Payments for research and development to non-profit institutions in any field. ECON 2411 should be used for transfer payments to universities for research.

2437 Payments for the environment to non-profit organizations

**Description:** Payments to non-profit institutions and organizations for the purpose of improving the quality of the environment such as air, water, land etc.

**Department(s) specific:**

- 007 - Environment (Department of the)
- 034 - Transport (Department of)
- 041 - Natural Resources (Department of)
- 042 - Department of Crown-Indigenous Relations and Northern Affairs
- 078 - Canadian Northern Economic Development Agency
- 086 - Fisheries and Oceans (Department of)

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

**Description:** Other payments to non-profit institutions and other organizations not specifically included in objects 2431 to 2437.

245 Payments to Crown corporations

2451 Payments to Crown corporations

**Department(s) specific:**

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

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

261 Transfer payments to municipalities

2611 Grants in lieu of property taxes paid to municipalities

**Description:** Grants in lieu of taxes paid to municipalities and other taxing authorities for federal properties pursuant to the *Municipal Grants Act*.

2613 Assistance to municipalities to encourage employment

**Description:** Assistance to municipalities to encourage employment.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

2614 Payments to municipalities under Canada Infrastructure Program

**Description:** Payments to municipalities under the Canada infrastructure program. The Canada infrastructure program is a tripartite initiative of the federal, provincial and municipal governments to support economic recovery through job creation in critical sectors and to improve local infrastructure necessary for the delivery of quality public services. Broad infrastructure classes for this program include: road, bridge, sewer and water services, community facilities, sports and cultural centres, schools, colleges and universities, and other projects, including innovative technologies.

2619 Other Transfer payments to municipalities

**Description:** All other payments to municipalities not specifically included in objects 2611 to 2614.

262 Transfer payments to other local organizations

2621 Payments to non-native educational institutions

**Description:** Payment to non-native educational institutions on behalf of native peoples. **Note:** Transfer payments to provinces and territories for non-native educational institutions on behalf of native peoples should be included in object 2216.

2622 Payments to non-native school boards

**Description:** Payments to non-native school boards on behalf of native peoples. **Note:** Transfer payments to provinces and territories for non-native school boards on behalf of native peoples should be included in object 2217.

## 28 Reallocation of transfer payments

281 Reallocation of transfer payments Between Programs or Departments

2811 Grants in lieu of taxes recovered from other departments

**Description:** Grants in lieu of taxes recovered by Public Works and Government Services Canada (PWGSC) from other government departments.

**Department(s) specific:**

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

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

**Description:** Provision for concessionary terms, including low interest rates, extended repayment terms, and forgiveness clauses.

**Department(s) specific:**

- 123 - Export Development Canada (Crown Corporation)

## 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

**Description:** Transfers to Schedule III Part I Corporations and their wholly-owned subsidiaries for program expenditures, working capital, operating losses and other purposes specified in various statutes or appropriations. The following objects have been established to identify transfers to individual corporations.

3001 Atomic Energy of Canada Ltd.

**Department(s) specific:**

- 041 - Natural Resources (Department of)

3003 Canada Mortgage and Housing Corporation

**Department(s) specific:**

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

3005 Canadian Commercial Corporation

**Department(s) specific:**

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

3009 National Capital Commission

**Department(s) specific:**

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

3010 Export Development Canada

**Department(s) specific:**

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

3011 Standards Council of Canada

**Department(s) specific:**

- 033 - Industry (Department of)

3012 VIA Rail Canada Inc.

**Department(s) specific:**

- 034 - Transport (Department of)

3014 The Jacques-Cartier and Champlain Bridges Inc.

**Department(s) specific:**

- 142 - Office of Infrastructure of Canada

3017 Marine Atlantic Inc.

**Department(s) specific:**

- 034 - Transport (Department of)

3018 Canadian Dairy Commission

**Department(s) specific:**

- 134 - Canadian Dairy Commission

3023 Canadian Museum for Human Rights

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3024 Canadian Museum of Civilization

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3025 Canadian Museum of Nature

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3026 National Museum of Science and Technology

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3027 National Gallery of Canada

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3029 Other

**Description:**Transfers to Schedule III Part I Corporations and their wholly-owned subsidiaries that are not included in objects 3001 to 3027 inclusive.

3030 Canadian Tourism Commission Corporation

**Department(s) specific:**

- 033 - Industry (Department of)

3031 Enterprise Cape Breton

**Department(s) specific:**

- 023 - Atlantic Canada Opportunities Agency

3032 Canadian Museum of Immigration at Pier 22

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

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

**Description:**Transfers to Schedule III Part II Corporations and their wholly-owned subsidiaries for program expenditures, working capital, operating losses and other purposes specified in various statutes or appropriations.

3041 Canada Post Corporation

**Department(s) specific:**

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

3059 Other

**Description:**Transfers to Schedule III Part II Corporations and their wholly-owned subsidiaries that are not included in object 3041.

306 Transfers to other Crown corporations and other entities

3061 Canada Council

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3062 Canadian Broadcasting Corporation

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3063 International Development Research Centre

**Department(s) specific:**

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

3064 National Arts Centre Corporation

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

3065 Telefilm Canada

**Department(s) specific:**

- 037 - Telefilm Canada

3079 Other

**Description:**Transfers to Other Crown Corporations and Other Entities that are not included in objects 3061 to 3065 inclusive.

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

**Description:**All expenditures pertaining to the interest on the unmatured debt of Canada (including Treasury Bills) and on other liabilities such as trust and other special funds. It also includes the cost of issuing new loans, amortization of bond discount, premiums and commissions, and the costs of servicing the Public Debt.

310 Interest on unmatured debt of Canada

### 3101 Marketable bonds payable in Canadian currency

**Description:**Interest on marketable bonds payable in Canadian currency. Such interest is generally payable to the holder semi-annually. The interest is paid when due, if the bonds are fully registered or upon presentation of an attached coupon, if it is a coupon bond. Such interest is accrued to budgetary expenditures and charged to this object on a monthly basis over the term of the bond.

**Note:**Interest on these bonds is credited monthly to interest due on matured debt (objects 6211 or 6212).

**Department(s) specific:**

- 006 - Finance (Department of)

### 3102 Canada Savings Bonds (CSB)

**Description:**Interest payable on CSBs. Such interest is generally payable annually to the holder of a regular bond, or at the time of maturity to the holder of a compound bond. However, if a CSB is redeemed on demand by the holder, any interest accrued up to the end of the previous month is paid. Interest on both regular and compound bonds is accrued to expenditure and charged to this object on a monthly basis over the terms of the bonds. **Note:** Interest accrued on these bonds is credited monthly to interest due on matured debt (object 6211).

**Department(s) specific:**

- 006 - Finance (Department of)

### 3103 Special nonmarketable securities

**Description:**Interest payable on special non-marketable securities issued by the Government of Canada exclusively to the Canada Pension Plan Investment Fund. Interest is generally payable semi-annually, but if the securities are redeemed before maturity, any accrued interest is paid.

**Department(s) specific:**

- 006 - Finance (Department of)

### 3104 Treasury bills

**Description:**Amortization on a monthly basis over the terms of the relevant Treasury bills of the unamortized discounts on the Treasury bills. **Notes:**1. At time of issue Treasury bills are issued at a discount in lieu of interest payments. Thereafter the discount is amortized over the bill's term of 1, 3, 6 or 12 months. 2. The discount on new Treasury bills is recorded in object 7041. The amortization of the discount is recorded in object 7042 when it is charged to this object.

**Department(s) specific:**

- 006 - Finance (Department of)

3105 Marketable bonds payable in foreign currencies

**Description:**Interest on marketable bonds payable in foreign currency. Such interest is generally payable to the holder semi-annually. The interest is paid when due, if the bonds are fully registered or upon presentation of an attached coupon, if it is a coupon bond. Such interest is accrued to budgetary expenditures and charged to this object on a monthly basis over the term of the bond.

**Note:** Interest on these bonds is credited monthly to interest due on matured debt (objects 6211 or 6212).

**Department(s) specific:**

- 006 - Finance (Department of)

3106 Notes and loans payable in foreign currencies

**Description:**Interest payable on borrowings by the Government of Canada under agreements with banks in Canada, United States, Switzerland, Japan and other international banks. Such interest is accrued to expenditures and charged to this object on a monthly basis over the term of the note or loan. **Note:** Interest accrued on these borrowings is credited to object 6212.

**Department(s) specific:**

- 006 - Finance (Department of)

3107 Canada bills payable in foreign currency

**Description:**Interest on Canada bills that is payable in foreign currency.

**Department(s) specific:**

- 006 - Finance (Department of)

311 Interest on specified purpose accounts and other liabilities

3111 Interest on superannuation and other pension accounts

**Description:**Interest paid on Superannuation Accounts (Public Service, Canadian Forces, and the Royal Canadian Mounted Police (RCMP)), other pension accounts, Supplementary Retirement Benefits Account, and the Government Annuities Account. Such amounts are charged in accordance with the pertinent sections of the related acts.

**Note:** This amount is credited to object 6025.

**Department(s) specific:**

- 006 - Finance (Department of)

3112 Interest on the Employment Insurance Account

**Description:**Interest paid on the balance of the Employment Insurance Account. **Note:** This amount is credited to object 8114.

**Department(s) specific:**

- 006 - Finance (Department of)



3113 Interest on the Canada Pension Plan Account

**Description:**Interest paid on the operating balance of the Canada Pension Plan Account. **Note:** This amount is credited to object 6025.

**Department(s) specific:**

- 006 - Finance (Department of)

3114 Interest on other liabilities

**Description:**Interest payments on all other liabilities included in the accounts of Canada such as interest payments on deposit and trust accounts. It also includes the interest component on capital lease payments and the interest related to Alternative Financing Arrangements (Public Private Partnerships).

312 Interest on other accounts

3121 Interest on Special Drawing Rights and other foreign exchange accounts

**Description:**Interest on Special Drawing Rights and all other Foreign Exchange accounts. **Note:** The amounts are credited to various objects in standard object 51.

**Department(s) specific:**

- 006 - Finance (Department of)

313 Bond discounts and premiums

3131 Amortized Bond discounts and premiums

**Description:**Amortized amount of net losses or gains resulting from the issue of marketable bonds. Such amounts are charged to unamortized discounts and premiums (reporting object 705) at the time of the issue, and then amortized over the term of the bonds. **Note:** The discount is the difference between the cash proceeds of the sale and the face value of the bond that was issued and which is due at maturity.

**Department(s) specific:**

- 006 - Finance (Department of)

314 Cost of issuing and servicing the public debt

3142 Commission and remuneration on bonds

**Description:**Commissions paid on the sale of marketable securities and amortization of commission on Canada Savings Bonds (CSB). **Note:** Commissions paid on Canada Savings Bonds (CSB) are included in reporting object 703 until they are amortized over a 3 year period.

**Department(s) specific:**

- 006 - Finance (Department of)

3143 Cost of servicing Canadian and foreign debt

**Description:**Cost of servicing Canadian and foreign debt, and standby credit.

**Department(s) specific:**

- 006 - Finance (Department of)

**32 Other subsidies and payment (standard object 12)**

**Description:**All expenditures for payments to certain non-budgetary accounts, as well as the write-offs of various types of losses, the annual adjustment of reserves for financial claims and some other miscellaneous expenditures.

321 Deficits and write - offs to losses

3213 Losses of money

**Description:**Any loss of money that is covered by the Treasury Board Directive on Losses of Money and Property. It includes lost, stolen or misappropriated receipts; cash shortages; petty cash losses; and overpayments, erroneous payments, unauthorized expenditures resulting from fraud, defalcation or wilful misrepresentation, etc.

3214 Deficits and write-offs not elsewhere specified

**Description:**Deficits and write-offs not specified in object 3213.

3215 Deletion and write-offs of loans, investments and advances

**Description:**Amounts deleted from the Accounts of Canada for a loan, investment or advance under the Debt Write-off Regulations of section 25 of the *Financial Administration Act*. This requires that the write off of any non budgetary items on the Statement of Assets and Liabilities, principally loans and investments, be approved by Parliament because the writing off of these debts results in an expenditure. Therefore, departments must continue to submit these items to the Treasury Board, regardless of the amount involved.

3216 Loss on foreign currency transactions

**Description:**Loss from premium or discount on exchange of foreign currency transactions or from operations of foreign exchange accounts such as the Exchange Fund Account. **Note:** Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing on the transaction dates. Any loss from a premium or a discount is recorded in this object. See object 4892 for gains on foreign currency transactions.

3217 Forgiveness of loans, investments, and advances

**Description:**Amounts deleted from the Accounts of Canada for a loan, an investment or an advance under the Forgiveness of debts and obligations section 24.1 of the *Financial Administration Act* or any other authority of parliament. Such amounts could be loans investments or advances to Crown corporations developing countries individuals or private sector enterprises.

323 Transfers to non-budgetary funds and accounts

3239 Transfers to non-budgetary funds and accounts

**Description:**Any 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

**Description:**Discounts earned for early payments to suppliers in accordance with the policy on Payment On Due Date (PODD). It includes all discounts related to the purchase of goods or services included in Standard Objects 01 to 12. It includes the rebates received on purchases through use of the acquisition cards. This object will therefore have a credit balance. Note: When requisitioning payments, the gross amount is charged to the object relating to the goods or services acquired, the discount for early payment is credited or the use of an acquisition card to object 3241, and payment is made for the net amount.

#### 325 Miscellaneous expenditures

#### 3248 Damage and other claims against the Crown resulting from the Phoenix pay system transition

**Description:**Expenditures related to the settlement of damage and other claims against the Crown resulting from the Phoenix pay system transition. Claims means claims for damages and includes requests that the Crown make payments as compensation for losses or expenditures incurred by employees of the Government of Canada.

#### 3249 Court awards to industry

**Description:**Expenditures related to the settlement of court awards to business litigants. This object is required to separately identify court awards with the business sector. **Notes:** 1. A court award is an amount awarded by any court of jurisdiction which is to be paid by the Crown. 2. In 1995-96, these expenditures were included in object 3251.

#### 3250 Court awards to persons

**Description:**Expenditures related to the settlement of court awards to private litigants. This object is required to separately identify transactions with the personal sector. **Notes:** 1. A court award is an amount awarded by any court of jurisdiction which is to be paid by the Crown. 2. In 1995-96 these expenditures were included in object 3251.

#### 3251 Damage and other claims against the Crown

**Description:**Expenditures related to the settlement of damage and other claims against the Crown. Claims means claims for damages and includes requests that the Crown make payments as compensation for losses or expenditures incurred by anyone; or claims governed by other authorities, such as losses and recovery of money, or damages to servants' effects on relocation.

#### 3252 Interest, administration or service charges, and other penalty charges

**Description:**Amounts charged by suppliers in the form of interest, administration or service charges due to a delay in making a payment to the supplier. It includes all payments paid in accordance with the policy on Payments on Due Date (PODD).

3253 Interest and service charges paid to financial institutions

**Description:**Amounts paid to banks and other financial institutions in the form of interest and service charges. The use of this object is restricted to the Receiver General and should not be used by other departments to record interest or service charges on overdue accounts. **Note:** Service charges on overdue suppliers' accounts should be included in object 3252.

**Department(s) specific:**

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

3254 Removal of low value amounts related to program expenditures

**Description:**The *Financial Administration Act* (FAA) was amended to allow Treasury Board to make regulations to establish the threshold for low-value amounts (LVA). These regulations may also outline the circumstances where amounts would accumulate and amounts that are excluded from the application of the regulations.

3256 Canadian Security Intelligence Service

**Description:**All expenditures related to the Canadian Security Intelligence Service.

**Department(s) specific:**

- 095 - Canadian Security Intelligence Service

3257 Ex gratia payments

**Description:**Ex gratia payment means a payment made in the public interest for loss or expenditure incurred for which there is no legal liability on the part of the Crown. **Note 1:** Employee reward and recognition costs should be coded to object 0186.

3258 Communications Security Establishment

**Description:**All expenditures related to the Communications Security Establishment.

**Department(s) specific:**

- 165 - Communications Security Establishment

3259 Miscellaneous expenditures not Elsewhere Classified

**Description:**All expenditures not elsewhere classified in any object in standard objects 01 to 12. It includes landing fees, prisoner costs, inmate pay, etc. **Note:** Effort should be made to classify all expenditures under their proper object. Object 3259 should be used as a last resort only.

326 Adjustment of reserves

3261 Adjustment of provision for valuation of financial claims

**Description:**Provision for valuation of assets such as loans, investments and advances. **Note:** The other side of this adjustment will be made to object 7021.

### 3262 Adjustment of reserves for Loan Guarantees

**Description:**Provision for borrowings of agent Crown corporations that the government expects it may be required to repay in accordance with the terms of a loan guarantee given to the lenders to the Crown corporation. This code is to be used by the Treasury Board Secretariat only. **Note:** The other side of this adjustment will be made to object 7021.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

### 3263 Allowance for increase in value of certain financial obligations

**Description:**Provisions for the increase or decrease in the value of certain allowances related to financial obligations, such as employee vacation and termination benefits, and the payments under certain statutory authorities. This code is to be used by the Treasury Board Secretariat only. **Note:** The other side of this adjustment will be made to object 7021.

**Department(s) specific:**

- 056 - Treasury Board Secretariat

### 3269 Other adjustments

**Description:**Any other adjustment to an allowance or reserve that is not specifically included in objects 3261 to 3263.

#### 329 Reallocation of expenditures under Standard object 12

### 3299 Other subsidies and payments - Reallocation of capital expenditures

**Description:**For each Standard Object (01 to 09, 12), a generic Object code has been created to reallocate the capital expenditures that were initially expensed when using the indirect method and to transfer the construction costs at month end to the work in progress asset account.

## 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

**Description:**Any general administrative services acquired by a department from another department or by a program within a department from another program.

#### 3422 Suspense account (debit) - Other government departments

**Description:**An amount advanced temporarily to another government department so that it can purchase goods or services on behalf of the first department. This object will always have a debit balance. **Note:** 1. See object 3718 for the credit side of the entry.

### 3424 Suspense activity allocation

**Description:**The allocation of a transaction to a valid activity account which was set up as part of the program-activity classification. Such amounts are initially included in a suspense activity account until its ultimate disposition is determined. **Notes:** 1. This code is to be used only by departments that have a suspense activity account in the Master List of Programs and activities (See Section 6.2). 2. See object 3714 for the other side of the transaction.

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

- 005 - Foreign Affairs, Trade and Development (Department of)
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 054 - Statistics Canada
- 130 - Canada Revenue Agency

### 3425 Reallocation of expenditures/costs within a department

**Description:**The reallocation of expenditures or costs within a department for cost accounting purposes. This includes the transfer of costs from a work in progress asset account to a capital asset account.

### 3427 Reallocation of costs under shared cost programs

**Description:**The reallocation of costs within or between departments under shared cost programs.

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

**Description:**Departmental expenditures for grants in lieu of taxes paid to PWGSC.

### 3429 Other

**Description:**Other amounts paid between or within department which are not specifically included in objects 3421 to 3428.

### 343 Amounts charged to revolving funds by departments or agencies

**Description:**Note: This reporting object does not need to be used for all revolving funds. It is to be used by departments that are reallocating overhead or administrative charges or other amounts internally to their own revolving funds. It is not supposed to override the specific economic objects that identify operating expenditures in standard object 15.

### 3431 Overhead or other amounts charged directly to revolving funds by departments or agencies

**Description:**Any amount charged to a revolving fund by a department or a program for such expenses as overhead, terminal control costs, etc.

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

- This object should only have an "I" indicator in the line of coding.

3432 Interest charged to revolving funds by department of finance  
**Description:**All interest paid by revolving funds to the Department of Finance on the account that represents the revolving funds Accumulated Net Charge against the Fund's Authority. **Note:** See chapter 11 of the Guide on Financial Administration for more explanation of these charges.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

3433 Reallocation of expenditures/costs within revolving funds  
**Description:**An object used by revolving funds to record the allocation or reallocation of their expenditures or costs for cost accounting or other reasons.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

3439 Other  
**Description:**Amounts charged to or within revolving funds which are not specifically included in objects 3431 to 3433.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

344 Customs and excise duties, and federal sales tax

3441 Customs import duties

**Description:**The payment of custom import duties to Canada Revenue Agency, by departments and agencies.

3442 Excise duties and federal sales tax

**Description:**The payment of excise duties and federal sales tax to Canada Revenue Agency, by departments and agencies.

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

3451 Amortization expenses for capital assets

**Description:**Expense charged to operations each year based on the amortization of its capital assets by a department.

3452 Usage of inventory

**Description:**Expense charged to operations each year based on the inventories usage by a department, either in its operation or for resale.

3453 Recognition of unamortized expenses related to assets

3459 Amortization of other assets accounts

**Description:**All other expense charged to operations each year based on the amortization in usage of recorded assets by a department.

346 Expenses charged to or from liability accounts

3461 Allowance for vacation pay and similar employee benefits

**Description:** Estimate of vacation pay and other accrued employee benefits.

3462 Allowance for bad debts

**Description:** Estimated portion of accounts receivable that will not be collected by a department.

3463 Charges to remediation liabilities

**Description:** Miscellaneous recoveries and credits to expenses as a result of accruals to a Contra Remediation Liability account.

3469 Charges to other liability accounts

**Description:** Miscellaneous charges to expenses as a result of month end or year end accruals.

347 Transfer or incremental charges between appropriations

**Description:** Note: Cost transfers between budgetary appropriations are restricted to incremental costs.

3471 Incremental charges from other appropriations

**Description:** Charges for all incremental expenditures from other budgetary appropriations either within the department or between departments. These types of charges can be the types of expenditures included in Standard Objects 01 to 12, if they were charges from outside parties.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

3472 Incremental recoveries from other appropriations (credit)

**Description:** Recovery of all incremental expenditures from other budgetary appropriations within a department or from other departments. This amount will have a credit balance.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

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

**Department(s) specific:**

- 097 - Receiver General

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

**Description:** Notes: 1. The objects in sub-category 37 should be used for internal transactions where a department is reallocating expenditures and has no net voting authority. For gross reporting purposes, these objects are included as credits in Standard Object 12. 2. The objects in sub-category 46 should be used for internal transactions when a department has explicit parliamentary authority to net vote.



371 Recoveries of expenditures between programs or departments

3711 Overhead or other amounts recovered by departments and agencies from revolving funds

**Description:**Overhead or other charges recovered by departments and agencies from Revolving Funds.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

3712 Amounts recovered for general administrative services by other departments or by other programs within a department

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

3714 Suspense activity allocation

**Description:**An account in the object classification which records a credit entry when an amount in the suspense activity account (Program-Activity classification) is allocated to the correct activity.

**Notes:** 1. This code is to be used only by departments that have a suspense activity account in the Master List of Programs and Activities (Section 6.2). 2. See object 3424 for the other side of the transaction.

3715 Recoveries of costs under shared cost programs

**Description:**The reallocation of costs within or between departments under shared cost programs.

3717 Recoveries of expenditures/costs within a department

**Description:**Amounts credited in the reallocation of expenditures or costs within a department. **Note:** Refer to object 3425 for further explanations on these transactions.

3718 Suspense account (credit balance) - Other government departments

**Description:**An amount received from another government department on a temporary basis for purchasing goods or services for that department. This object will always have a credit balance.

**References:** Treasury Board Secretariat Accounting Manual chapter 9.9. Funds Administered by Departments on Behalf of Other Government Departments and Receiver General Manual Chapter 14. Year-End Timetable and Procedures.

3719 Other

372 Recoveries of expenditures from specified purpose and other accounts

3721 Recovery of expenses through recognizing revenue from restricted specified purpose accounts

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

## B Objects for revenue

### 4 Revenue

#### 4A Tax revenue

##### 42 Tax revenue

**Description:**Note: To record transactions related to the Goods and Services Tax (GST), sub-category 42 has been established. This represents the start of establishing objects to cover all tax revenue. Object 8171 has been added under sub-category 81 for GST payments.

##### 420 Tax revenue

##### 4200 Tax revenue (Total)

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

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

#### 4B Other revenue

##### 45 Other revenue - Cost recovery and other user charges

**Description:**All other revenue from return on investments, revenue from rentals and concessions, proceeds from sales of products, revenue from public services, etc.

##### 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

**Description:**Revenue from licence fees such as airport licences, aviation personnel licences, etc.

##### 4513 Fees for passports, visas and citizenship certificates

**Description:**Revenue from fees for passports, visas, and citizenship certificates.

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

- 050 - Citizenship and Immigration (Department of)

##### 4515 Oil royalties

**Description:**Revenue received from oil royalties.

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

- 041 - Natural Resources (Department of)
- 042 - Department of Crown-Indigenous Relations and Northern Affairs

4516 Natural resources royalties

**Description:**Revenue received from royalties on natural resources.

**Department(s) specific:**

- 018 - National Defence (Department of)
- 041 - Natural Resources (Department of)
- 042 - Department of Crown-Indigenous Relations and Northern Affairs

4517 Other royalties

**Description:**Revenue received from all royalties other than those for oil and natural resources royalties included in objects 4515 and 4516.

4518 Fees for the registration of trademarks, patents and copyrights

**Description:**Revenue from registrations of trademarks, patents and copyrights such as aircraft registration certificates, etc.

4519 Other revenue from rights and royalties

**Description:**Other returns received from natural resources that is not included in objects 4510 to 4518, such as that received for fish and game, etc.

452 Lease and use of public property

4520 Oil and gas leases

**Description:**Revenue received from oil and gas leases.

4521 Land leases

**Description:**Revenue received from land leases.

4525 Rental of unimproved (vacant) land

**Description:**Rental income from land that has no improvements.

4526 Rental of works

**Description:**Rental income from the lease of works.

4527 Rental of machinery and equipment

**Description:**Rental income from the lease of machinery and equipment.

4528 Rental of concessions in government - owned facilities

4529 Rental of parking space

**Description:**Rental income from the lease of parking space for vehicles.

4530 Rental of residential buildings

**Description:**Rental income from the lease of residential buildings.

4531 Rental of non-residential buildings

**Description:**Rental income from all buildings, except residential buildings. This includes office, administrative, commercial, industrial and institutional buildings. It also includes rentals from storage space, hangar bays, etc.

4535 Rental of real property to Crown corporations

4539 Other Returns from Lease and use of public property

**Description:**Revenue from rentals and concessions for facilities not specified in objects 4520 to 4535 inclusive.

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

**Description:**Sales of publications, maps, and charts such as atlas sales, survey data, books, air photos and prints, audio-visuals, duplication of records in electronic or print form.

4545 Other goods manufactured by government

4546 Sales of information products

**Description:**Sales of products in electronic formats, such as computerized lists.

4547 Petroleum, oil and lubricants

4548 Public meals

4549 Sales of other goods

**Description:**Sale of products or services not included in objects 4540 to 4548 such as tags and seals, photocopies, sale of unclaimed goods, etc.

455 Revenue from services of a regulatory nature

4551 Inspection fees

**Description:**Revenue from inspection fees, such as aircraft type approval, airworthiness certificates, etc.

4554 Aviation regulations

4556 Supervision of race tracks

**Department(s) specific:**

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

4558 Fees from assessments of financial institutions

4559 Other services of a Regulatory Nature

**Description:**Any revenue from services of a regulatory nature not included in objects 4551 to 4558.

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

**Description:**Revenue from all dental services provided by a dentist or by a dental hygienist.

4563 Hospital services

**Description:**Revenue from hospital services such as acute, chronic, convalescent hospitals.

4564 Marine service and wharf revenue

4565 Other health services

**Description:**Revenue for all health services not specified in objects 4562 and 4563.

4566 Engineering and scientific fees

4567 Airport services, landing and parking fees

4568 Technology centres services

**Description:**Revenue from the sale of services by a technology centre.

4569 Other revenue from services of a non-regulatory nature

**Description:**Revenue from services of an optional nature not included in objects 4560 to 4568 such as fees for the right to use a copyright e.g. a software program developed by a department.

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

**Description:**Revenue from sales of services to the United Nations or its subsidiary organizations.

**Department(s) specific:**

- 018 - National Defence (Department of)

4571 Receipts from Crown corporations for other than real property

**Description:**Receipts from Crown corporations not included in objects 4510 to 4569.

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

**Description:**Revenue from fees and charges levied under the *Access to Information Act*.

4582 Revenue from advertising or sponsorship

4586 Not sufficient funds (NSF) administrative charges

**Description:**Revenue collected by the government as an administrative fee from a person or an organisation whose cheque has been dishonoured and returned by a financial institution or whose payment by electronic fund transfer was not honoured by the financial institution on which it was drawn.

459 Miscellaneous

4593 Miscellaneous

**Description:**All other miscellaneous revenue not covered in object 4595 to 4598.

4595 Respendable revenue - Systems applications and products (SAP) departments

**Description:**This revenue object is to be used by SAP departments for adjusting entries (both debit and credit side) to record the receipt of cash that qualifies as revenue credited to the vote (i.e., the department has vote netting authority).

4598 Loan guarantee fees

**Description:**Revenue from loan guarantees fees.

46 Other revenue - Cost recovery and other user charges

**Description:**All revenue received from internal sources including those from return on investments, certain other interdepartmental receipts, and tax revenue from sales tax and customs import duties.

461 Recoveries of costs from departments and agencies

4611 Overhead or other amounts recovered by departments and agencies from revolving funds

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4612 Amounts recovered for general administrative services by other departments or other programs within a department

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4613 Subsidy received by a revolving fund from an appropriation

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4615 Recoveries of costs from shared cost programs

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4616 Recoveries from allocation of expenditures/costs within revolving funds

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4619 Other

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

462 Services to other government departments as per section 29.2 of the *Financial Administration Act*

4620 Human resources management services

**Description:**Human resources management services as authorized by *section 29.2* of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4621 Financial management services

**Description:**Financial management services as authorized by *section 29.2* of the *Financial Administration Act*.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4622 Information Management services

**Description:**Information management services as authorized by *section 29.2 of the Financial Administration Act.*

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4623 Information Technology services

**Description:**Information technology services as authorized by *section 29.2 of the Financial Administration Act.*

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4624 Communications services

**Description:**Communication services as authorized by *section 29.2 of the Financial Administration Act.*

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4625 Real property services

**Description:**Real property services as authorized by *section 29.2 of the Financial Administration Act.*

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4626 Material services

**Description:**Material services as authorized by *section 29.2 of the Financial Administration Act.*

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4627 Acquisition services

**Description:**Acquisition services as authorized by *section 29.2 of the Financial Administration Act.*

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

4628 Other administrative service that is designated by order of the Governor in Council

**Description:**Other administrative service that is designated by order of the Governor in Council as authorized by *section 29.2 of the Financial Administration Act.*

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

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

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 053 - Correctional Service of Canada

4679 Other

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

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

**Description:**Interest on loans and advances from Crown corporations that are lending institutions, such as the Business Development Bank of Canada, Canada Mortgage and Housing Corporation, etc.

4802 Interest on loans and advances from all other federal Crown corporations

**Description:**Interest on loans and advances from all Crown corporations other than lending institutions.

4803 Interest on loans and advances from provincial and territorial governments, including their Crown corporations

**Description:**Interest on loans and advances to all the provincial and territorial governments, including their crown corporations.

4804 Interest on loans and advances from domestic private sector enterprises

**Description:**Interest on loans and advances to various industries such as the transportation, defence, or electronics industries, etc.

4805 Interest on other loans and advances from other domestic sources

**Description:**Interest on other domestic loans and advances, such as employment loans, the winter capital projects fund, loans to veterans, etc.

4806 Interest on loans and advances from national governments and international organizations

**Description:**Interest on loans and advances to national governments and international organizations such as Jamaica, United Nations organizations, etc.

481 Return on investments - Profits and dividends



4811 Profits and/or dividends from enterprises

**Description:** Profits and dividends received from various enterprises such as Telesat Canada, etc.

4812 Profits from the Bank of Canada

**Description:** The profits received from the Bank of Canada.

**Department(s) specific:**

- 006 - Finance (Department of)

4814 Profit and/or surplus from foreign exchange accounts (Department of Finance)

**Description:** Profits and surplus derived from operations of foreign exchange accounts such as the Exchange Fund Account.

**Department(s) specific:**

- 006 - Finance (Department of)

4819 Other return on investments, not elsewhere specified

**Description:** Any other returns on investment, either interest or profit, which are not included in objects 4801 to 4814.

482 Interest on Tax revenue

4821 Interest on Goods and services tax (GST)

**Description:** Revenue from overdue interest earned on GST amounts owing to the government.

**Department(s) specific:**

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

4822 Interest on customs duties and other excise taxes

**Description:** Interest on customs duties and other exercise taxes.

**Department(s) specific:**

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

4823 Interest on income tax

**Department(s) specific:**

- 122 - Canada Revenue Agency - (Administered Activities)

483 Other interest income

4832 Interest on overdue accounts receivable

**Description:** Revenue from interest earned on overdue accounts owing to the government.

4833 Interest on bank deposits

**Description:** Interest on bank deposits received from banking and other financial institutions.

4834 Interest on Canada student loans

**Description:**Interest received on loans made to students.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

4835 Interest on apprentice loans

**Description:**Interest received on loans made to apprentices.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

484 Proceeds from sale of assets

4841 Revenue from coinage (seigniorage)

**Description:**Revenue from coinage (seigniorage) received by the Department of Finance.

**Department(s) specific:**

- 006 - Finance (Department of)

4842 Revenue from bullion

**Description:**Revenue from bullion received by the Department of Finance.

**Department(s) specific:**

- 006 - Finance (Department of)

4843 Sales of surplus Crown assets

**Description:**Sales of surplus assets.

4844 Sales of residential real property

**Description:**Sale of residential real property such as houses, apartments, etc.

4845 Sale of non-residential real property

**Description:**Sale of non-residential real property such as office buildings, etc.

4847 Sale of Crown corporations

**Description:**Sales of Crown corporations by the Government of Canada.

4848 Sale of departmental organizations

**Description:**Sales of departmental organizations by the Government of Canada. This economic object includes the sale of part of Transport Canada to Navcan. **Note:** In 1997-98 and 1996-97 these revenue were included in object 4548.

485 Fines, penalties and other court awards

4851 Fines

**Description:**Revenue from fines such as fines under the *Aeronautics Act* and the *Transport Act*, etc.

4857 Penalties

**Description:**Revenue from penalties such as penalties under the *Aeronautics Act* and the *Transport Act*, etc.

4858 Proceeds from other court awards, including seized property

**Description:**Proceeds from other court awards, including seized property.

487 Transfer payments from other governments

4871 Transfer payments from provincial or territorial governments

**Description:**Transfer payments from provincial and territorial governments for agricultural services, etc.

4872 Transfer payments from local governments, including municipalities and local school boards

**Description:**Transfer payments from local government, including municipalities and local school boards.

4873 Transfer payments from foreign governments

**Description:**Transfer payments from foreign governments for commitment fees, etc.

4874 Lottery receipts from the provinces

**Description:**Amounts received from the Provinces related to a lottery.

**Department(s) specific:**

- 135 - Canadian Heritage (Department of)

488 Receipts from non-budgetary funds and accounts

4880 Administration of the Employment Insurance Account, including cost recoveries

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)
- 130 - Canada Revenue Agency
- 144 - Courts Administration Service
- 170 - Administrative Tribunals Support Service of Canada

4883 Revenue from the Canada Pension Plan

**Description:**Revenue received by departments from the Canada Pension Plan for various services provided to the Plan such as collection of contributions, cheque issue and computer services, accommodations, etc.

4888 Reallocation from non-budgetary funds and accounts

4889 Other receipts from non-budgetary funds and accounts

**Description:**Any other receipts not specifically included in objects 4880 and 4883.

489 Miscellaneous Other revenue

4892 Gain on revaluation of foreign currency assets and liabilities

**Description:**Gain from premium or discount on exchange of foreign currency transactions. **Notes:** 1. Foreign currency transactions are translated and recorded in Canadian currency equivalents at the exchange rates prevailing on the transaction dates. Any gain from premium or discount is recorded in this object. 2. Losses from premiums or discounts are recorded in object 3216.

4893 Removal of low value amounts related to accounts receivable

**Description:**The *Financial Administration Act* (FAA) was amended to allow Treasury Board to make regulations to establish the threshold for low-value amounts (LVA).

4899 Other

# C Objects for Assets, Liabilities and Other transactions

## 5 Assets

### 50 Loans, investments, and advances

#### 501 Loans

**Description:** Certificates of indebtedness, usually interest-bearing, held by the Government of Canada on outside parties for specified periods and authorized by non-budgetary appropriations. The government makes loans to many different types of individuals and organizations. The following objects have been established to identify the major transactions that pertain to loans.

#### 5010 Acquisition of loans with cash

**Description:** Loans acquired through the payment of cash to the outside party with whom the loan was made. **Note:** Loans to entities included in object 5013 are excluded.

#### 5011 Acquisition of loans with other assets

**Description:** Loans acquired through the transfer of other assets to the recipient of the loan. This includes the acquisition of a loan by converting an advance into a loan. **Note:** Loans included in object 5013 are excluded.

#### 5013 Loans to appropriation-dependent Crown corporations

**Description:** Loans acquired through the payment of cash pursuant to an agreement with appropriation-dependent Crown corporation which rely on Government funding as their principal source of revenue.

#### 5015 Settlement of loans with cash

**Description:** Cash received from an outside party to settle an outstanding loan in whole or in part. Such payments are usually made in accordance with a schedule of repayment that is included in the terms of the loan agreement. **Note:** Repayments from entities included in object 5018 are excluded.

#### 5016 Settlement of loans with other assets

**Description:** The value received in the form of other assets to settle a loan in whole or in part. This includes the settlement of a loan by converting it into an investment. **Note:** Repayments from entities included in object 5018 are excluded.

#### 5018 Repayment of loans from appropriation-dependent Crown corporations

**Description:** Cash received from an appropriation-dependent Crown corporation, usually in accordance with a repayment schedule pursuant to an agreement.

#### 5020 Foreign currency translation of loans

**Description:** The increase or decrease in the value of a loan denominated in a foreign currency as the result of year end closing rates of exchange. **Note:** In accordance with the government's accounting policies, assets and liabilities resulting from foreign currency transactions are reported at year end closing rates of exchange.

### 5021 Write-off of loans

**Description:**Loans that have been written off to budgetary expenditures in accordance with a specific appropriation for that purpose. **Notes:** 1. This object is to be used to record loans written off including those on which there is a clause of forgiveness. The expenditure offset to the write-off of loans will be coded to expenditure object 3215. 2. This object does not include increases or decreases to the allowance for valuation prior to write-off which are included in object 7021.

### 5029 Other adjustments to Loans

**Description:**All other transactions that pertain to loans which include: (i) other acquisitions of loans i.e. loans acquired for consideration other than cash or other assets. (ii) other settlements of loans i.e. loans settled for consideration other than cash or other assets such as the deletion of loans made to the Unemployment Insurance Account.

### 503 Advances

**Description:**Advances are financial claims held by the Government of Canada on outside parties for unspecified periods. Advances include departmental accountable advances such as standing travel advances, petty cash and imprest bank account advances. It also includes other travel advances. However, it does not include the reimbursement of the expenses paid through these advances.

### 5030 Acquisition of other advances with cash

**Description:**Advances, other than travel advances, acquired through the payment of cash to the outside party with whom the advance was made. **Note:** Advances to entities included in objects 5033 and 5034 are excluded.

### 5031 Acquisition of other advances with other assets

**Description:**Advances other than travel advances acquired through the transfer of other assets to the party with whom the advance was made. This includes the acquisition of an advance by converting a loan into an advance. **Note:** Advances to entities included in objects 5033 and 5034 are excluded.

### 5032 Acquisition of travel advances

**Description:**Travel advances acquired or increased through the payment of cash to an employee or other outside party with whom the advance was made.

### 5033 Advances to consolidated specified purpose accounts

**Description:**Interest free advances to the Consolidated Specified Purpose Accounts included in sub-category 81.

### 5035 Settlement of other advances with cash

**Description:**Cash received from an outside party to settle an outstanding advance, other than a travel advance, in whole or in part. Such payments may be in accordance with a schedule of repayment included in the terms of the advance agreement. **Note:** Repayments included in object 5038 are excluded.

5036 Settlement of other advances with other assets

**Description:**The value received in the form of other assets to settle an advance, other than a travel advance, in whole or in part. This includes the settlement of an advance by converting it into a loan or an investment. **Note:** Repayments included in object 5038 are excluded.

5038 Repayment of advances from consolidated specified purpose accounts

**Description:**Any repayment of interest-free advances from Consolidated Specified Purpose Accounts.

5040 Foreign currency translation of advances

**Description:**The increase or decrease in the value of an advance denominated in a foreign currency due to year end closing rates of exchange. **Note:** In accordance with the government's accounting policies assets and liabilities resulting from foreign currency transactions are reported at year end closing rates of exchange.

5041 Write-off of advances

**Description:**Advances that have been written off to budgetary expenditures in accordance with a specific appropriation for that purpose. **Notes:** 1. This class is to be used to record advances written off including those on which there is a clause of forgiveness. 2. Such write-offs do not include the increase or decrease of the allowance for valuation prior to the actual write-off of the advances. Adjustments to the allowance for valuation are included in object 7021.

5043 Recoverable advances to employees

**Description:**Recoverable advances acquired or increased through the payment of cash to an employee.

5044 Recoverable advances to bargaining agents

**Description:**

Recoverable advances to bargaining agents impacted by the implementation of the pay system.

**Department(s) specific:**

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

5049 Other adjustments to Advances

**Description:**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

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

## 505 Investments

**Description:**The ownership interests the Government of Canada acquires in entities by providing equity capital as authorized by non-budgetary appropriations. The government provides equity capital by purchasing shares or by converting loans and advances into equity. In certain cases, it may also acquire equity either by transferring physical assets or by contributing capital. The following classes have been established to identify the major transactions that pertain to Investments.

## 5050 Acquisition of investments with cash

**Description:**Investments acquired through the payment of cash to the outside party from whom the investment was acquired. **Note:** Investments in entities included in objects 5053 and 5054 are excluded.

## 5051 Acquisition of investments through capitalization of financial claims

**Description:**Investments acquired through the capitalization of loans or advances in accordance with a Parliamentary statute. **Note:** Investments in entities included in objects 5053 and 5054 are excluded.

## 5052 Acquisition of investments with other assets

**Description:**Investments acquired through the transfer of other assets to the party from whom the investment was acquired. **Note:** Investments to entities included in objects 5053 and 5054 are excluded.

## 5053 Investments in consolidated specified purpose accounts

**Description:**Any investment made in the Consolidated Specified Purpose Accounts included in sub-category 81.

## 5054 Investments in appropriation-dependent Crown corporations

**Description:**Investment in an appropriation-dependent Crown corporation (ADCC) acquired through the provision of equity capital as authorized by non-budgetary appropriations to ADCCs.

## 5055 Disposal of investments for cash

**Description:**Cash received from an outside party in disposing of an investment in whole or in part. **Note:** Disposals of investments included in objects 5057 and 5058 are excluded.

## 5056 Disposal of investments for other assets

**Description:**The value received in the form of other assets when disposing of an investment in whole or in part. **Note:** Disposals of investments included in objects 5057 and 5058 are excluded.

## 5057 Repayment of investments from appropriation-dependent Crown corporations

**Description:**Proceeds from the disposition or write-off of appropriation-dependent Crown corporations.

## 5058 Repayment of investments by consolidated specified purpose accounts

**Description:**Any repayment of investments by Consolidated Specified Purpose Accounts.



5060 Foreign currency translation of investments

**Description:**The increase or decrease in the value of an investment denominated in a foreign currency due to year end closing rates of exchange. **Note:** In accordance with the government's accounting policies assets and liabilities resulting from foreign currency transactions are reported at year end closing rates of exchange.

5061 Write-off of investments

**Description:**Investments that have been written off to budgetary expenditures in accordance with a specific appropriation for that purpose. **Note:** Such write-offs do not include the increase or decrease of the allowance for valuation prior to the write-off of the investments. Adjustments to the allowance for valuation are included in object 7021.

5069 Other adjustments to Investments

**Description:**All other transactions that pertain to investments which include: (i) other acquisitions of investments i.e. investments acquired for consideration other than cash or other assets (ii) other settlements of investments i.e. investments settled for consideration other than cash or other assets

507 Investments of the Canada Pension Plan Investment Fund

5070 Acquisition of investments with cash

**Description:**Acquisition of investments in securities of the federal, provincial and territorial governments through the payment of cash.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

5071 Transfers from the Canada Pension Plan accounts

**Description:**Any transfer from the Canada Pension Plan Account for investment purposes.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

5075 Disposal of investments with cash

**Description:**The disposal of investments in securities for cash.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

5079 Other adjustments to Investments

**Description:**Any other transactions to the investments of the Canada Pension Plan Investment Fund not included in objects 5070 to 5075.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

## 51 Foreign exchange accounts

**Description:**The accounts recording financial claims and obligations of the Government of Canada which are identified with Canada's foreign exchange operations. The four foreign exchange accounts include:

1. Exchange Fund Account-Advances
2. International Monetary Fund-Subscriptions
3. International Monetary Fund-Notes payable and
4. Special Drawing Rights

Notes:

1. Each of these foreign exchange accounts is defined and their operations explained in sections 4200 to 4240 of the Guide to the Audited Financial Statements of the Government of Canada
2. Although foreign exchange operations involve both financial claims and obligations they are included as a separate standard object to facilitate their identification coding and reporting
3. The responsibility for all four accounts presently belongs to the Department of Finance. Therefore transactions should not be coded to these objects by other departments

511 International Monetary Fund and Special Drawing Rights transactions  
**Description:**The following objects identify the major transactions in the three foreign exchange accounts which relate to the International Monetary Fund and Special Drawing Rights.

5100 Acquisition of claims with cash

**Description:**Subscriptions in cash to the International Monetary Fund (IMF). **Note:** Such advances can be made in Canadian or foreign currencies.

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Description:**Subscriptions to the IMF purchased with either SDRs or notes payable to the IMF.

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Description:**Repayment of subscriptions by the IMF through either redeeming of notes payable to the IMF or disposing of SDRs.

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Description:** Issue of non-interest-bearing demand notes payable in Canadian currency to the IMF to cover its Canadian dollar holdings requirements in excess of working balance requirements.

**Department(s) specific:**

- 006 - Finance (Department of)

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

**Description:** Redemption of notes due to a decrease in the IMF requirements for Canadian currency.

**Department(s) specific:**

- 006 - Finance (Department of)

5130 Maintenance of value adjustments

**Description:** Adjustments of the International Monetary Fund (IMF)-Subscriptions account to maintain the value of the IMF Canadian dollar holdings in terms of Special Drawing Rights (SDR). Such adjustments can be increases or decreases depending on the exchange rate fluctuations of the Canadian dollar in relation to SDR's.

**Note:** Canada's IMF subscriptions are denominated in SDR's.

**Department(s) specific:**

- 006 - Finance (Department of)

5131 Year end valuation adjustment

**Description:** Valuation adjustments to Canada's subscriptions in excess of the International Monetary Fund's (IMF) holdings of Canadian dollars to Canadian dollar equivalents at the year-end closing rate of exchange. **Note:** Year-end valuation adjustments are made to the following accounts: the Exchange Fund Account-Advances IMF-Subscriptions and Special Drawing Rights (SDR).

**Department(s) specific:**

- 006 - Finance (Department of)

5159 Other adjustments

**Description:** Any other adjustments to foreign exchange accounts, such as the write-off of claims, acquisition or settlement of claims with other assets.

**Department(s) specific:**

- 006 - Finance (Department of)

516 Exchange Fund Account - Advances (restricted claims)

### 5160 Advances provided to the Exchange Fund Account

**Description:**Advances in cash to the Exchange Fund Account in Canadian or other currencies for the purchase of gold, foreign currencies and securities, and Special Drawing Rights.

**Department(s) specific:**

- 006 - Finance (Department of)

### 5161 Settlements of advances

**Description:**Cash repayments of advances from the Exchange Fund Account.

**Department(s) specific:**

- 006 - Finance (Department of)

### 5163 Year-end valuation adjustment

**Description:**Valuation adjustment made at year-end to the balance of the Exchange Fund Accounts' holdings to Canadian dollar equivalent at the year-end closing rate of exchange.

**Department(s) specific:**

- 006 - Finance (Department of)

### 5169 Other adjustments

**Description:**Any other adjustments to the Exchange Fund Account-Advances.

**Department(s) specific:**

- 006 - Finance (Department of)

## 52 Cash accounts

**Description:**Cash accounts represent public moneys of Canada, and include both Receiver General Cash Balances and Cash in Transit

529 Cash account

5299 Net Increase or Decrease in Cash account

## 53 Accounts receivable

**Description:**Accounts receivable are financial claims on parties inside or outside the government as a result of events and transactions prior to the accounting date. 1. This category is to be used only by departments for recording accounts receivable transactions through their own accounting system.

539 Accounts receivable

5399 Net Increase or Decrease in Accounts receivable

## 6 Liabilities

## 60 Specified purpose accounts (SPAs)

**Description:**The recorded value of the financial obligations of the Government of Canada in its role as administrator of certain public moneys that are received or collected and subsequently paid out for purposes specified in legislation or in other legal contracts. 1. For the purpose of this classification some specified purpose accounts have been included under reporting objects that differ from the equivalent groupings reported in the Public Accounts. These are explained under the reporting objects concerned. 2. Certain SPAs are now included in Standard Object 81 because they are now consolidated as budgetary transactions in the Summary Financial Statements.

### 601 Pension insurance and social security accounts

**Description:**The financial obligations of the Government of Canada in its role as administrator of these accounts on behalf of the contributors and beneficiaries to each plan. Notes: 1. Pension and Social Security Accounts include the Canada Pension Plan, Superannuation Accounts, Government Annuities Account and certain other accounts. Superannuation accounts include the following accounts: Public Service Superannuation, Canadian Forces Superannuation, Royal Canadian Mounted Police (R.C.M.P.) Superannuation, Members of Parliament Retiring Allowance. All other superannuation accounts for employees of the Government or their dependants the Public Service, Regular Forces and any other Death Benefit accounts. (Some of these accounts are included under Other Specified Purpose accounts in the Public Accounts.) 2. In this classification, transactions in the Canada Pension Plan Investment Fund are included separately in object 507. 3. Transactions pertaining to the unamortized portion of actuarial deficiencies are included in object 703. The following objects are to be used to identify the major transactions pertaining to Pension and Social Security Accounts:

#### 6001 Contributions by current employees or participants

**Description:**Contributions received from active members or participants currently employed in the Public Service

#### 6002 Contributions by current employees - Public Service corporations

**Description:**Contributions received from current employees of public service corporations subject to the Public Service Superannuation Act

#### 6003 Contributions by government employees for past services or in arrears

**Description:**Contributions received from current members or participants employed in the Public Service for past service or arrears

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

**Description:**Contributions received from current employees of public service corporations subject to the *Public Service Superannuation Act* for past service or arrears

#### 6005 Contributions by retired employees

**Description:**Contributions received from retired employees for past service or arrears

6012 Contributions by government - As employer

**Description:**Contributions from the Government of Canada as an employer as well as the government's statutory contributions to benefit payments from the Supplementary Retirement Benefits (SRB) Account, for current services. **Notes:** 1. The budgetary expenditures related to the government's contribution as an employer are included in objects 0160, 0161, 0162, 0164, 0165, 0168 and 0170 to 0173. 2. The budgetary expenditures related to the government's statutory contribution to the SRB account are included in object 0166.

6013 Contributions by Public Service corporations as employer

**Description:**Contributions received from public service corporations subject to the *Public Service Superannuation Act* for the employers portion related to employee current services

**Department(s) specific:**

- 087 - Public Service Superannuation

6017 Death benefit general contributions

**Description:**Government's general employer contribution to the Death Benefit Account

6018 Death benefit single contributions

**Description:**Government's single employer contribution paid to the Death Benefit Account in respect of participants who became eligible to the basic benefit.

6020 Actuarial adjustments

**Description:**Actuarial deficiency adjustments related to current salary increases or statutory periodic actuarial valuations which are credited to the Public Service, Canadian Forces, RCMP and other Superannuation accounts, and to the Government Annuities account.

**Note:** These adjustments are charged to object 7031.

6022 Transfers from other pension funds

**Description:**Receipts by a Superannuation account on behalf of an employee transferring from another superannuation account or from an outside employer.

6023 Refundable tax recovered from the Canada Revenue Agency

**Description:**Tax recovered from the Canada Revenue Agency based on the annual net negative cashflow of a pension account.

6025 Return on investment

**Description:**Any income received from loans and investments(other than interest credited to the balance of these accounts and charged to interest on the Public Debt). Also includes the interest received from provincial governments or the Government of Canada on their investments in the Canada Pension Plan Investment Fund. **Note:** The budgetary expenditures related to interest credited to these accounts are included in objects 3103, 3111 and 3113 under standard object 11 for interest received from the Government of Canada.

6027 Interest credited to the account

**Description:**Any interest credited to the balance of these accounts and charged to interest on Public Debt (other than interest received on investments issued by the Government of Canada.)

6029 Other receipts

**Description:**Any other receipts not classified above, such as recoveries of payments by the Canada Pension Plan.

6030 Payment of benefits

**Description:**The payment of benefits by the government from any of these accounts, such as payments for Superannuation, Canada Pension, Government Annuities, Death Benefits, etc.

6034 Payment of minimum benefits

**Description:**Payment of minimum benefits to employees or participants

6035 Pension division payments

**Description:**Any payment made pursuant to pension division.

6037 Return of contributions - Government employees

**Description:**Contributions returned to Public Service employees including any applicable interest from the Superannuation Accounts

**Note(s):**

- [Refer to 7.4 List of pay entitlement codes](#)

6038 Return of contributions - Public Service corporation employees

**Description:**Contributions returned to employees of public service corporations subject to the *Public Service Superannuation Act*, including any applicable interest from the Superannuation Accounts

**Department(s) specific:**

- 087 - Public Service Superannuation

6039 Return of contributions – Parliamentarians

**Description:**

Contributions reimbursed to parliamentarians, including applicable interest, from retirement pension accounts

**Department(s) specific:**

- 009 - Senate
- 067 - House of Commons

6045 Transfers to other pension funds

**Description:**Payments from a Superannuation account on behalf of an employee transferring to another superannuation plan or to an outside employer.

6046 Refundable tax remitted to the Canada Revenue Agency

**Description:**Amount of refundable tax remitted to the Canada Revenue Agency based on the annual net positive cashflow of a pension account.

6047 Withdrawal of surplus

6051 Operating expenses

**Description:**All operating expenses of the Canada Pension Plan (CPP) Account, including the Additional Canada Pension Plan. **Note:** Such expenses are initially incurred by various departments on behalf of the CPP account. Subsequently those departments charge the CPP account with the pertinent operating or administrative costs. These amounts are credited to object 4883.

6053 Transfer to Pension Investment Board

6056 Transfer from Pension Investment Board

6058 Pension transfer value payments

**Description:**Lump sum amount representing the present value of a contributor's future pension.

**Department(s) specific:**

- 009 - Senate
- 018 - National Defence (Department of)
- 030 - Royal Canadian Mounted Police
- 067 - House of Commons
- 087 - Public Service Superannuation

6059 Other payments

**Description:**Any other payments not classified above. It includes the Additional Canada Pension Plan initial costs of administration, as well as the write-off of unclaimed annuities.

606 Provincial tax collection agreements

**Description:**The income taxes collected on behalf of the provinces and territories participating in the joint-collection provision of the *Federal-Provincial Fiscal Arrangements Act* and the related payments made to them.

6060 Estimated collections of taxes

**Description:**The estimated corporate income tax collections that belong to the provinces or territories. **Note:** Such amounts are transferred monthly from tax revenue to this account.

**Department(s) specific:**

- 006 - Finance (Department of)

6063 Installment payments to provinces for taxes

**Description:**Instalment payments of corporate income tax made during a taxation year to the provinces and territories.

**Department(s) specific:**

- 006 - Finance (Department of)

607 Crown corporations deposits

**Description:**Deposits effected for Crown corporations in accordance with section 129 of the FAA or other specific legislation.

6079 Net Increases or Decreases in Crown corporations deposits



608 Other deposits and trust funds

**Description:**Note: This reporting object excludes Deposit Funds for Crown corporations. Those funds should be included in reporting object 607.

6081 Deposits received

**Description:**Moneys received from third parties by the Government of Canada for specified purposes.

6082 Interest received

**Description:**Amounts received as interest from the Government of Canada on the credit balances in the accounts. **Note:** The budgetary expenditures related to these amounts are charged to object 3114.

6083 Transfers from budgetary expenditures

**Description:**Transfers received from budgetary appropriations for the purposes specified by legislation. **Note:** An example of such an appropriation is the government contribution to the Canadian Dairy Commission account.

6084 Deposit of securities held in trust

**Description:**Securities received from third parties as deposit held in trust by the Government of Canada in accordance with the terms and conditions of a contract or agreement.

6085 Refunds

**Description:**Payment of refunds to depositors.

6086 Payments made in accordance with authorities

**Description:**Payments made in accordance with the purposes specified in the pertinent authorities or agreements.

6087 Return of securities held in trust

**Description:**Return of securities held in trust to third parties on completion of the specified terms in a contract or agreement.

6089 Other adjustments

**Description:**Any other adjustments to the accounts not specified above.

609 Miscellaneous accounts

**Description:**Insurance plans for employees and former employees, pension plans and other liabilities not specified elsewhere. Note: Miscellaneous accounts included for purposes of this classification are not identical to those included in the Public Accounts under Other Specified Purpose Accounts. The following accounts are included:

- Annuities Agents' Pension
- Civil Service Insurance Fund
- Locally-engaged Contributory Pension
- Retirement Fund
- Returned Soldiers' Insurance Fund and
- Veterans' Insurance Fund

6099 Net increases or decreases in other specified purpose accounts

## 61 Unmatured debt transactions

**Description:**The financial obligations represented by certificates of indebtedness issued by the Government of Canada that have not yet matured. **Note:** These obligations are defined and their operations explained in sections 5300 to 5320 of the Guide to the Audited Financial Statements of the Government of Canada.

### 611 Unmatured debt payable

**Description:**Certificates of indebtedness in Canadian or foreign currencies that have not become due. **Note:** Transactions for certificates of indebtedness that have matured are included in reporting object 622.

#### 6111 Issue of debt

**Description:**Gross proceeds from the sale of certificates of indebtedness such as marketable bonds, Canada Savings Bonds, special non-marketable bonds, Treasury bills, and the issue of notes or loans. **Note:** The issue amount is the full issue price of the securities. Discounts on Treasury bills are charged to unamortized discounts (reporting object 704) while discounts (net of premiums) on other securities are charged to object 3131 at the time of issue.

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

- 006 - Finance (Department of)

#### 6115 Redemption of unmaturred debt

**Description:**Payments made for redemption prior to maturity of certificates of indebtedness, such as marketable bonds, special non-marketable bonds, Canada Savings Bonds and Treasury bills. It also includes the repayment of notes or loans.

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

- 006 - Finance (Department of)

#### 6116 Transfers to matured debt (on retirement of debt)

**Description:**Amounts owing to holders of marketable bonds, Canada Savings Bonds, special non-marketable bonds, Treasury bills, etc., transferred from unmaturred debt when the debt matures. **Note:** Such amounts are transferred to matured debt (reporting object 622) until they are redeemed.

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

- 006 - Finance (Department of)

#### 6117 Revaluation of unmaturred debt

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

- 006 - Finance (Department of)

## 6118 Unmatured debt payable - Exchange Rate Changes

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

- 006 - Finance (Department of)

## 6119 Other adjustments

**Description:**Increases or decreases due to adjustments not covered in other classes such as foreign exchange adjustments and transfers to Other Revenue.

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

- 006 - Finance (Department of)

## 62 Transactions relating to other liabilities

**Description:**Transactions relating to other financial obligations of the Government of Canada such as matured debts, accounts payable, etc. Note: The accounts related to these transactions are defined and their operations explained in sections 5200 to 5240 of the Guide to the Audited Financial Statements.

### 621 Interest due on unmatured debt (including compound interest on Canada Savings Bonds)

**Description:**Interest due or accrued on bonded debt, notes and loans including compound interest on Canada Savings Bonds. Such interest is not normally payable until a future date (unless the debt is redeemed early).

### 6211 Interest charges accrued

**Description:**Accrual on a monthly basis of interest over the term of the bonded debt, notes, loans, etc. It includes the accrual of compound interest on Canada Savings Bonds. **Note:** Such amounts are charged to various objects in Standard Object 11 (sub-category 31).

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

- 006 - Finance (Department of)

### 6212 Interest due

**Description:**Accrual on the due date of interest on bonds, notes or loans. Such interest is not paid until the pertinent coupons are presented for payment.

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

- 006 - Finance (Department of)

### 6213 Payments to claimants

**Description:**Payments of interest due on bonds, notes and loans to claimants. It also includes adjustments.

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

- 006 - Finance (Department of)

622 Matured debt

**Description:**Certificates of indebtedness that have become due but that have not yet been redeemed.

6221 Transfers from unmatured debt

**Description:**Retirement at the time of maturity of the principal value of bonds, special non-marketable bonds, Treasury bills, etc. **Note:** These amounts are transferred from unmatured debt (reporting object 611).

**Department(s) specific:**

- 006 - Finance (Department of)

6222 Redemption of debts

**Description:**Redemption by the holders of matured bonds, Treasury bills, and notes and loans. It also includes adjustments.

**Department(s) specific:**

- 006 - Finance (Department of)

6225 Write-off of Matured debt (Transfer to Revenue)

**Description:**Write-off of matured debt if it is still unredeemed 15 years after maturity. **Note:** This amount is transferred to budgetary revenue.

**Department(s) specific:**

- 006 - Finance (Department of)

6227 Matured debt Revaluation

**Department(s) specific:**

- 006 - Finance (Department of)

629 Miscellaneous

6299 Net increase or decrease in other liability

## 7 Other

### 70 Other accounts/transactions

**Description:**Other Accounts/Transactions represent transactions in accounts that are neither financial claims nor financial obligations. Note: Many of these accounts reflect deferred credits or deferred charges that have been set up in the accounts of Canada in accordance with specific legislative or other requirements. For reporting purposes in the Public Accounts, some have been offset against specific financial claims or obligations.

702 Allowance for valuation of assets and liabilities

**Description:**The allowances represents the estimated loss on the realization of financial claims, or the allowances for estimated amounts owing for certain financial obligations. Each of the objects represents the net increase or decrease made to the individual allowance to represent the net change between one fiscal year end and the next.

7021 Allowance for valuation of financial claims (incl. allowance for doubtful accounts)

**Description:**The net increase or decrease in the estimated losses on the realization of loans, investments and advances included in the accounts of Canada at year end.

7022 Allowance for statutory accounts payable

**Description:**The net increase or decrease in the allowance for amounts to be paid from certain statutory authorities such as subsidies under the Railway Act, payments under the Canada Assistance Program, etc.

7023 Allowance for employee benefits

**Description:**The net increase or decrease in the allowance for amounts owing for earned and unpaid annual vacation leave, for employee benefits payable upon termination of employment and sick leave.

7029 Other allowances

**Description:**The increase or decrease in any other allowance not included in objects 7021 to 7023.

703 Unamortized deficiencies on superannuation accounts

**Description:**The portion of actuarial deficiencies, credited to Superannuation Accounts, that has not yet been charged to budgetary expenditure, because they are to be amortized to expenditures over one or more subsequent years. Note: An actuarial deficiency is the difference, at a given date, between the balance in the Superannuation accounts and the estimated amount payable for future pension benefits, as calculated on an actuarial basis.

7031 Increase to reflect actuarial deficiencies recorded

**Description:**The recording of actuarial deficiencies to the Superannuation accounts in a specific year.

7032 Decrease resulting from amortization of actuarial deficiencies

**Description:**The monthly or other amortization of actuarial deficiencies to budgetary expenditure over one or more subsequent years.

704 Unamortized Discount on Treasury bills

**Description:**The portion of the discount on outstanding Treasury bills that has not yet been charged to expenditure.

7041 Increase to Reflect Discount on New Treasury bills

**Description:**The recording of the discount on new Treasury bills at the time they are issued or sold. It also includes adjustments.

**Department(s) specific:**

- 006 - Finance (Department of)

7042 Decrease Resulting from Amortization of Discount on Treasury bills

**Description:**The monthly amortization to budgetary expenditures of unamortized discounts over the terms of the relevant Treasury bills. It also includes adjustments.

**Department(s) specific:**

- 006 - Finance (Department of)

- 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

**Description:**Notes: 1. In accordance with the government's stated accounting policies, revenue and expenditures of certain Specified Purpose Accounts (SPAs) and Crown Corporations are included in the revenue and expenditure of the Government. However, enabling legislation requires that the revenue of SPAs be earmarked and that related payments be charged against such revenue. 2. Descriptions for the Consolidated Specified Purpose Accounts, the Consolidated Deposit and Trust Accounts, and the Consolidated Appropriation-dependent Crown Corporations are included in sub-categories 81, 82, 83, and 84. Descriptions for the Consolidated Accounts Receivable and the accrual of Related Other Revenue are included in sub-category 85.

- 801 Unrestricted amounts in the Accumulated deficit

- Description:**The net sum of annual surpluses and deficits of the Government of Canada since Confederation, together with certain other amounts charged directly to this account. These amounts are unrestricted as there is no need to account for the source of these amounts from previous years.

- 8011 Increases

- Description:**Increase in the accumulated deficit

- 8012 Decreases

- Description:**Decrease in the accumulated deficit.

- 802 Year - end closing of departmental accounts

- 8021 Closing of control accounts

- Description:**The year end closing by departments of all their cash reconciliation control accounts which are maintained to reconcile to the treasury system maintained by the Receiver General. Prior to closing, these accounts must agree to similar offsetting accounts maintained by the Receiver General. These accounts are closed to the accounting for Equity advanced by the Government of Canada.

- 8022 Closing of revenue and expense accounts

- Description:**The year-end entries required to close out all revenue and expense accounts. These accounts are closed out to the accounts representing the equity advanced by the Government of Canada.

### 81 Consolidated specific purpose accounts

**Description:**This standard object has been established because the transactions in these accounts are now consolidated as budgetary transactions in the Summary Financial Statements. Transactions in these accounts have been restricted as there are legislative requirements to keep them separate in the Accounts of Canada, so that amounts for previous years can be related to

those in the current year. Notes: 1. Consolidation specified purpose accounts are defined and their operations explained in T.B. Circular 1989-13 dated August 2, 1989. 2. For consolidation reporting purposes, most of these amounts are included in other standard objects, as noted in section 8.2.3.4 of the Master List of Objects.

810 Consolidation of specified purpose accounts

8103 Other adjustments

**Description:**Other adjustments to revenue or expenditure, surplus or deficit of an account.

811 Employment Insurance Account

**Description:**This account includes the transactions resulting from the administration of the *Employment Insurance Act*. Note: In this classification, transactions pertaining to loans or advances to the Employment Insurance Account are included under loans or advances (objects 501x to 503x respectively). The following objects are to be used to identify the transactions pertaining to the Employment Insurance Account.

8110 Contributions by employees, their employers and other participants

**Description:**Premiums from all employees, employers and or other participants.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

8114 Return on investment

**Description:**Interest received on the balance of the Employment Insurance Account. **Note:** The Department of Finance budgetary expenditures related to this interest are charged to object 3112.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

8116 Other receipts

**Description:**Any other receipts not classified in objects 8110 to 8114, such as fines, penalties and interest, refunds of overpayment of benefits, benefit repayments, amounts for services rendered to the public, etc.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

8117 Payment of benefits

**Description:**Payment of benefits from the Employment Insurance Account.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

8120 Operating expenses

**Description:**Payment of all operating expenses of the Employment Insurance Account. **Note:** The receipt of these payments is credited to object 4880.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

8122 Other payments and Adjustments

**Description:**Any other payments or adjustments not classified above.

**Department(s) specific:**

- 014 - Employment and Social Development (Department of)

815 Crop reinsurance fund

**Description:**This account includes recorded transactions with participating provinces for the costs they incur in operating various crop insurance schemes.

8150 Receipts from provinces

**Description:**Amounts received from the provinces for the purpose of reinsurance.

**Department(s) specific:**

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

8151 Interest-free advances from the Government of Canada

**Description:**Interest-free advances received from the Government of Canada.

**Department(s) specific:**

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

8153 Payments to provinces

**Description:**Amounts paid to the provinces under the terms of reinsurance agreements.

**Department(s) specific:**

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

8154 Repayment of advances to the Government of Canada

**Description:**The repayment of interest-free advances to the government of Canada.

**Department(s) specific:**

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

816 Agricultural Commodities Stabilization Account



8161 Receipts from participating provinces and producers

**Description:**Receipts from participating provinces and producers in the Agricultural Commodities Stabilization Accounts for hogs, cattle, apples, sugar beets, etc. These receipts are for premiums to reduce income losses to producers.

**Department(s) specific:**

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

8167 Payments to participating producers

**Description:**Payments to participating producers from the Agricultural Commodities Stabilization Accounts for hogs, cattle, apples, sugar beets, etc.

**Department(s) specific:**

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

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

**Description:**GST Refundable Advance accounts have been established in each department or agency as non-budgetary accounts to which a department can charge the GST on its purchases from external parties. Such accounts are authorized as part of the Supply and Services working capital advance account under Supply and Services Vote L 15 b in *Appropriation Act* No. 3, 1990. By the authority of a standing GST tax remission order, such amount will be offset at year-end against the GST general revenue collected by the Canada Revenue Agency. Note: For summary reporting purposes during a fiscal year, these amounts are netted against GST general revenue.

8171 Payment of GST on purchases

**Description:**Payment of the GST by departments and Agencies on their taxable purchases from external parties.

8172 Payment of QST on purchases

**Description:**Payment of the QST by departments and Agencies on their taxable purchases in Quebec from external parties.

8173 Reimbursement of QST by Revenu Québec

**Description:**Reimbursement of the QST paid by departments by Revenu Quebec.

**Department(s) specific:**

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

818 Seized Property Proceeds Account

**Description:**Seized Property Proceeds Account (SPPA) was set up under the *Seized Property Management Act* (SPMA) in 1993. The account is set up to account for net proceeds from the disposition of property that is seized or subject to a restraint or management order, and then is forfeited and subsequently disposed. The proceeds from this account may be shared with provincial or other national

governments in accordance with the terms of regulations or in agreements with those governments.

8181 Proceeds from forfeited assets and fines

**Description:** Proceeds received from forfeited assets which had been held in a trust account from the time the assets are seized. Such assets are not forfeited until there is a court decision. Proceeds from fines are received when assets were not seized previously.

**Department(s) specific:**

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

8184 Payments of operating and other expenses

**Description:** Re-imbusement of operating expenses paid from the SPPA to the operating appropriation of Public Works and Government Services Canada. Other expenses include any payments made to the Seized Property Working Capital account for re-imbusement of losses incurred in maintaining assets seized under the SPMA.

**Department(s) specific:**

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

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

**Description:** Payment of claims against the Crown resulting from undertakings of the Attorney General. Other expenses will include the establishment of reserves for both ongoing expenses for future losses as well as for future claims resulting from undertakings. These payments must be established before any annual distribution is made from the SPPA.

**Department(s) specific:**

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

8187 Payment of proceeds to other governments

**Description:** Payments for distribution of proceeds in the SPPA to provincial and foreign governments as prescribed in the regulations.

**Department(s) specific:**

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

8188 Transfer of Net Proceeds to Other revenue

**Description:** Transfer of net proceeds from the SPPA to other revenue after all expenses, other claims, reserves, and distributions to other governments have been made. This will be done on an annual basis, but may be done in a subsequent fiscal year once all settlements have been made.

**Department(s) specific:**

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

## 819 New Parks and Historic Sites Account

### 8190 Donations (unspecified)

**Description:**Donations made to Parks and Historic Sites.

**Department(s) specific:**

- 124 - Parks Canada Agency

### 8191 Net proceeds from the sale of federal real property

**Description:**Amounts collected from the sale of lands included in Parks.

**Department(s) specific:**

- 124 - Parks Canada Agency

### 8192 Contributions from the Government of Canada

**Description:**Amounts provided to Parks and Historic Sites from the Government.

**Department(s) specific:**

- 124 - Parks Canada Agency

### 8194 Other receipts

**Description:**Miscellaneous receipts of funds by Parks and Historic Sites from the provision of services.

**Department(s) specific:**

- 124 - Parks Canada Agency

### 8195 Disbursements to outside parties

**Description:**Amounts paid to outside parties for goods and services.

**Department(s) specific:**

- 124 - Parks Canada Agency

### 8196 Disbursements (internal to government)

**Description:**Amounts disbursed to cover goods and services provided by the Government.

**Department(s) specific:**

- 124 - Parks Canada Agency

### 8197 Contributions to outside parties

**Description:**Amounts contributed to outside parties for the provision of services to Parks and Historic Sites.

**Department(s) specific:**

- 124 - Parks Canada Agency

## 82 Consolidated deposit and trust accounts

### 820 Gifts, donations and bequests accounts

8200 Receipts

**Description:**Receipts for a specified purpose, included in the gifts, donations or bequests accounts.

8201 Payments

**Description:**Payments in accordance with the purpose specified from the gifts, donations and bequests accounts.

821 Insurance accounts

**Description:**These accounts are used to account for and control the funds received and disbursed pursuant to the administration of insurance plans and programs which are not for employees or former employees of the government.

8210 Receipts

**Description:**Premiums, fees or levies received from outside parties and credited to insurance accounts.

8211 Transfers from budgetary appropriations

**Description:**Direct transfers from budgetary appropriations of the government such as direct contributions, interest, etc.

8215 Payments

**Description:**Payments from insurance accounts such as claims and other expenditures as authorized by legislation.

822 Earmarked fees and levies

**Description:**A fee or other levy is imposed by statute and earmarked by that statute for a special purpose.

8220 Receipts

**Description:**Receipts of fees or levies for the purpose specified in the relevant statute.

8225 Payments

**Description:**Payments from the account in accordance with the purpose specified in a statute.

829 Other restricted accounts

8290 Other receipts

**Description:**Receipts in any other restricted account.

8295 Other payments

**Description:**Any other payments in a restricted account.

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

**Description:**Notes: 1. For consolidation reporting purposes, most of these objects are included in other standard objects as noted in section 8.2.3.4 of the Master List of Objects. 2. The recording of transactions in these objects is to be done by the Receiver General only using department 097. Thus, it will have no impact on departments or agencies, or Appropriation-Dependent Crown Corporations (ADCC's). 3. The ADCC's are identified in the Public Accounts of Canada, Section 4. Consolidated-accounts.

831 Consolidation of appropriation - Appropriation dependent and enterprise Crown corporations

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

**Description:** Prior year carry-forward deficit / surplus of consolidated corporations.

**Department(s) specific:**

- 097 - Receiver General

8312 Gain/Loss for the year - Enterprises Crown Corporations

**Description:** Current year consolidation surplus/deficit impact of Enterprise Crown Corporation.

**Department(s) specific:**

- 097 - Receiver General

8313 Other adjustments

**Description:** Adjustments for retroactive changes in accounting policies and other adjustments related to the consolidation of appropriation-dependent Crown corporations.

**Department(s) specific:**

- 097 - Receiver General

832 Allowance for employee benefits

8321 Net change in allowance - Employee benefit

**Description:** Net change in the appropriation-dependant Crown corporations consolidation employee benefits and vacation accruals.

**Department(s) specific:**

- 097 - Receiver General

833 Revenue and expenditures

8339 Expenses - Other

**Description:** Includes expenses net of budgetary appropriations and other revenue of other appropriation-dependant Crown corporations.

**Department(s) specific:**

- 097 - Receiver General

834 Cash balances

8340 Net change - Cash in transit

**Description:** Net change in the consolidated cash and cash equivalents known as cash in transit.

**Department(s) specific:**

- 097 - Receiver General

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

8350 Net Change - Accounts receivable

**Description:**Net change in the appropriation-dependant Crown corporations consolidated accounts receivable and other receivables from outside parties.

**Note(s):**

- This object should only have an "E" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

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

8360 Net change - Loans, investment and advances by appropriation-dependant Crown corporations

**Description:**Net change in the consolidated appropriation-dependent Crown corporation loan, investments and advances with outside parties.

**Note(s):**

- This object should only have an "E" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

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

8371 Net change - Other liabilities ADCC

**Description:**Net change in the consolidated ADCC's liabilities due to outside parties.

**Note(s):**

- This object should only have an "E" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

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

8380 Net change - Other liabilities appropriation-dependent Crown corporations borrowings

**Description:**Net change in the consolidated borrowings of appropriation-dependent Crown corporation with outside parties.

**Note(s):**

- This object should only have an "E" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

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

**Description:** Appropriation-dependent Crown corporations Note: These objects are only to be used by the Receiver General in department 097.

840 Government elimination of inter-entity revenue and expenditure transactions

8400 Other revenue - Return on investments

**Description:** The return on investment generated from appropriation-dependant Crown corporations.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

8402 Other revenue

**Description:** The other revenue generated from transactions with appropriation-dependant Crown corporations.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

8419 Expenses - Other elimination inter-entity transactions

**Description:** The expenses of other appropriation-dependent Crown corporations.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

842 Government elimination of inter-entity liability balances

**Description:** Note: These amounts have been separated so that they can be reversed and eliminated on the Statement of Assets and Liabilities.

8422 Unmatured debt held by appropriation-dependant Crown corporations

**Description:**The amounts of Government securities held by appropriation-dependent Crown corporations.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

8425 Specified purpose accounts - Due to appropriation-dependant Crown corporations

**Description:**Other amounts in the Consolidated Revenue Fund (CRF) due to appropriation-dependent Crown corporations.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

844 Government elimination of inter-entity asset balances

**Description:**Note: These amounts have been separated so that they can be reversed and eliminated on the Statement of Assets and Liabilities.

8440 Elimination of inter-entity loans, investments or advances in appropriation-dependent Crown corporations

**Description:**The loans, investments or advances held by the Government with ADCC's.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General

8443 Allowance for valuation of assets and liabilities

**Description:**The "reversal" of the allowance for valuation of assets and liabilities related to appropriation-dependant Crown corporations now being consolidated.

**Note(s):**

- This object should only have an "I" indicator in the line of coding.

**Department(s) specific:**

- 097 - Receiver General



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

### **9DDD Interdepartmental settlement**

**Description:**The "DDD" in the object code must be replaced by the number that represents the partnering department involved in the Interdepartmental Settlement (IS) transaction. The list of departments numbers can be found in chapter 3 of the Government-wide Chart of Accounts.

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

- This object should only have an "I" indicator in the line of coding.

# **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:  
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