



# Receiver General for Canada

## Government-wide Chart of Accounts - 2016-2017 Chapter 4 - Financial reporting accounts - Summary

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### Appendix A - Release notes in code order - Financial reporting accounts for 2016-2017

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## 4.1 Introduction

This chapter provides an explanation of the financial reporting account (FRA) classification structure and contents, which for government-wide reporting purposes, identifies the relevant asset, liability, net assets/equity, revenue and expense accounts that are required for financial reporting (maintaining accounts in the General Ledger) and for preparing the consolidated financial statements for the Government of Canada.

The basis for coding the FRA classification is accrual accounting which requires transactions to be recorded in the period when they occur (and not only when cash or its equivalent is received or paid). Therefore, the transactions and events are recorded in the accounting records and recognized in the financial statements of the periods to which they relate. The elements recognized under accrual accounting are assets, liabilities, net assets/equity, revenue and expenses.

### 4.1.1 Accounting Manual

The Treasury Board Secretariat FIS Accounting Manual, available at the following URL:

[http://www.tbs-sct.gc.ca/pubs\\_pol/dcgpubs/acstd/fisam-mcssif-0701\\_e.asp](http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/acstd/fisam-mcssif-0701_e.asp)

provides general information and guidance on accrual accounting. The Manual provides an overview of accrual accounting in the government and specifies that departments must follow generally accepted accounting principles (GAAP) as defined in the Canadian Institute of Chartered Accountants (CICA) Public Sector (PS) Accounting Handbook. The PS Accounting Handbook is the authoritative reference manual; and where appropriate, may be subject to modification or interpretations through the issuing of *Treasury Board Accounting Standards* (TBAS).

The Accounting Manual also gives examples of most routine transactions and many complex ones that are unique to government and highlight differences between reporting on an accrual accounting basis, accounting for authorities, and reporting by objects. The Receiver General Manual (RGM), Chapter 10 "Accounting Entries" available at the following URL: <http://gcintranet.tpsgc-pwgsc.gc.ca/rg/manu>  
<http://gcintranet.tpsgc-pwgsc.gc.ca/rg/manuels-manuals/index-eng.html>  
 provides additional examples of accounting entries and serve to supplement the FIS Accounting Manual.

### 4.1.2 FRA Utilization

The FRAs included in departmental CFMRS monthly trial balances contain the data needed by the Receiver General to prepare the financial statements on a monthly and annual basis. Monthly government-wide financial statements are included in the *Monthly Statement of Financial Operations*, which is used by the Department of Finance Canada to produce the results issued in the *Monthly Fiscal Monitor*. The government's annual financial statements are audited by the Auditor General and are included in the *Public Accounts of Canada* that are tabled, each fall, in Parliament. These statements are also included on a consolidated basis in the *Annual Financial Report of the Government of Canada*, which is published by the Minister of Finance.

### 4.1.3 Structure for the Financial Reporting Accounts

The financial reporting account structure is designed to identify accounting transactions as follows:

**Assets** are economic resources controlled by an entity as a result of past transactions or events and from which future economic benefits may be obtained. The assets are classified as being either financial assets (cash, accounts receivable, and loans, investments and advances, etc.) and non-financial assets (inventories, buildings, machinery and equipment, capital leases and work in progress, etc.).

**Liabilities** are financial obligations to outside organizations and individuals as a result of transactions and events on or before the accounting date. Liabilities are the result of contracts, agreements and legislation in force at the accounting date that require the government to repay borrowings or to pay for goods and services acquired or provided prior to the accounting date. The liabilities generally consist of accounts payable, accrued interest payable, accrued salaries and wages, superannuation, public debt, etc.

**Net Assets/Liabilities** represent the difference between total assets and liabilities. When the total assets exceed total liabilities, the resulting amount represents Net Assets. When total liabilities exceed total assets, the resulting amount represents Net Liabilities. The Net Assets/Liabilities consists of two categories; Unrestricted Net Assets/Liabilities and Restricted Net Assets/Liabilities. Following the end of each fiscal year, the net balances from the revenues, expenses and departmental payment, payroll, IS, DBA, and deposit control accounts, as well as 35ddd Organization Transfer Out/In and 36ddd Opening Balance Adjustments accounts are converted as appropriate into the new year opening balance of the Unrestricted Net Assets/Liabilities or the Restricted Net Assets/Liabilities account(s).

**Revenues** are increases in economic resources, either by way of inflows or enhancements of assets or reductions of liabilities, resulting from the ordinary activities of a department. They can result from activities such as tax revenue, the sale of goods or services, gain on sales of assets, interest and penalties earned on tax and non-tax revenue, and return on investments.

**Expenses** are the cost of resources consumed in and identifiable with the operations of the accounting period. Examples of expenses include operating expenses, grants and contributions, salaries, etc.

**Cash Reconciliation Control** accounts are similar to a bank account. However, since the cash accounts are restricted to the Receiver General (i.e., consolidated revenue fund), departments are required to use the cash reconciliation control accounts. The major difference between the control accounts and bank accounts is that control accounts are closed into Net Assets/Liabilities at year end after all other closings have been done.

## **4.2 Financial reporting accounts Summary for 2016-2017**

### **1 Assets**

#### **11 Current Assets**

##### **111 Cash**

1111 Cash Balances

11111 Cash on Deposit in Canadian Currency (Consolidated Revenue Fund)

11113 Special Deposits Held in Trust - Receiver General

11114 Cash on Deposit in Foreign Currencies

11116 Cash Held as Collateral

1112 Outstanding Deposits (Cash in Transit)

11121 Cash in Transit and in Hands of Collectors at Year End

11123 Deposits in Transit to the Receiver General

11124 Outstanding Deposits

11125 Cash in Hands of Departments Awaiting Deposit to the Receiver General

1113 Outstanding Payments

11131 Outstanding Payments (Receiver General Cheques and Other)

11132 Imprest Accounts Cheques

11134 Payments in Transit to the Receiver General

1114 Cash Equivalent Accounts

11141 Traveller's Cheques

11142 Term Deposits Auction

11149 Other Cash Equivalent Accounts

1115 Other Cash Accounts

11151 Consolidated Crown Corporations and other entities

11159 Other Cash Accounts

##### **112 Accounts Receivable**

1121 Accounts Receivable - Tax Revenue

11211 Personal Income Tax

11212 Corporate Income Tax

11213 Goods and Services Tax, including the Harmonized Sales Tax

11214 Other Excise Taxes and Duties

11215 Energy Taxes

11216 Other Taxes

11217 Customs Duties and Taxes on Imports

11218 Source Deductions

11219 Non - Residents

1122 Accounts Receivable - Other Revenue, Excluding Interdepartmental

11221 Accounts Receivable - Other Revenue

11225 Accrued Receivables <sup>3</sup>

11226 Other Receivables

11229 Allowance for Doubtful Accounts - Accounts Receivable for Other Revenue, excluding Interdepartmental

1123 Accounts Receivable - Other

11231 Accounts Receivable for Refunds of Program Expenses

11232 Consolidated Crown Corporations and other entities

11233 Overpayments to be Recovered

11234 Accrued Interest Receivables on Loans

11235 Accrued Interest Receivables on Term and Demand Deposits

11236 Transition Payment - Pay in arrears

11237 Salary overpayments

11238 Unamortized Discount on Receivables

11239 Allowance for Doubtful Accounts - Other Accounts Receivable

1124 Accounts Receivable - Interdepartmental

11242 Other Government Departments (OGD) - Accounts Receivable <sup>42,44,49</sup>

11244 Other Government Department (OGD) - Suspense Advances <sup>13</sup>

11245 Interdepartmental Settlement (IS) Credits in Transit to the Receiver General (for Creditor Initiated IS) <sup>49</sup>

1125 Accounts Receivable - Tax Revenue - Interdepartmental Allocations

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

11252 Employment Insurance Contributions Receivable from Canada Revenue Agency (CRA)

11253 Old Age Security Overpayments Receivable from Canada Revenue Agency (CRA)

11254 Provincial Tax Collections Receivable from Canada Revenue Agency (CRA)

11255 Provincial Benefit Programs Receivable from Finance

11256 Source deductions receivable from Other Government Department (OGD)

11259 Other Receivables

1127 Allowance for Doubtful Tax Accounts - Tax Revenue

11271 Personal Income Taxes

11272 Corporate Income Taxes

11273 Goods and Services Tax (GST)

11274 Excise Tax and Duties

11275 Energy Taxes

11276 Other Taxes

11277 Customs Duties and Taxes on Imports

11278 Source Deductions

11279 Non - Residents

**113 Accounts Receivable - Tax Revenue Accrual Estimates**

1131 Personal Income Tax - Accrual Estimates

11311 T1 Instalments Received from Individuals

11312 Estimated Accrued Receivable (Contra)

11313 Suspense Clearing Accounts

1132 Personal Income Tax - Employers Source Deductions Accrued

11321 T4 Source Deductions Installments Received from Employers

11322 Estimated Accrued Receivable (Contra)

11323 Suspense Clearing Accounts

1133 Corporate Income Tax - Accruals

11331 T2 Installments Received from Corporations

11332 Estimated Accrued Receivable (Contra)

11333 Suspense Clearing Accounts

1134 Non - Resident Tax - Accruals

11341 Tax Withheld on Behalf of Non - Residents

11342 Estimated Accrued Receivable (Contra)

11343 Suspense Clearing Accounts

1135 GST - Accruals

11351 Installments Received from Vendors

11352 Estimated Accrued Receivable (Contra)

11353 Suspense Clearing Accounts

1136 Excise Taxes - Accruals

11361 Installments Received from Manufacturers

11362 Estimated Accrued Receivable (Contra)

11363 Suspense Clearing Accounts

1137 Customs Duties - Accruals

11371 Installments Received from Importers

11372 Estimated Accrued Receivable (Contra)

11373 Suspense Clearing Accounts

1139 Other Tax Revenue - Accruals

11391 Installments/Withholding Received

11392 Estimated Accrued Receivable (Contra)

11393 Suspense Clearing Accounts

**12 Foreign Exchange Accounts**

**121 International Monetary Fund**

1211 Subscriptions and Notes Payable

12111 Subscriptions

12112 Notes Payable (Contra)

12113 International Monetary Fund - General Resources Account Lending

1212 Special Drawing Rights Allocations

12120 Special Drawing Rights Allocations

**122 Other**

1221 Exchange Fund Account

12211 International Reserves Held in Exchange Fund Account

12212 Accrued Gains and Losses on Exchange Fund Account

## **13 Loans, Investments and Advances (LIA) 1 2**

### **131 Loans, Investments and Advances to Crown Corporations**

1311 Investments in Major/Lending Institution Enterprise Crown Corporations

13111 Canada Deposit Insurance Corporation

13112 Canada Mortgage and Housing Corporation

13113 Export Development Canada

13114 Farm Credit Canada

13115 Business Development Bank of Canada

1312 Loans and Advances to Major/Lending Institution Enterprise Crown Corporations

13121 Canada Deposit Insurance Corporation

13122 Canada Mortgage and Housing Corporation

13123 Export Development Canada

13124 Farm Credit Canada

13125 Business Development Bank of Canada

1313 Investments in Other Enterprise Crown Corporations

13131 Bank of Canada

13132 Canada Development Investment Corporation

13133 Royal Canadian Mint

13134 Canada Hibernia Holding Corporation

13135 Ridley Terminals

13138 Crown Corporation Enterprises (CCE) - Equity Adjustments

13139 Other Investments in Other Enterprise Crown Corporations

1314 Loans and Advances to Other Enterprise Crown Corporations

13142 Canada Post Corporation

13145 Freshwater Fish Marketing Corporation

13147 Ports Corporations

13148 Canada Lands (Notes Receivable)

13149 Other Loans and Advances to Other Enterprise Crown Corporations

1315 Investments in Consolidated Crown Corporations

13151 Atomic Energy of Canada Limited

13152 Canadian Broadcasting Corporation

13153 Via Rail Canada Inc.

13159 Other Investments in Consolidated Crown Corporation

1316 Loans and Advances to Consolidated Crown Corporations

13161 Atomic Energy of Canada Limited

13163 National Capital Commission

13164 Canadian Dairy Commission

13169 Other Loans and Advances to Consolidated Crown Corporation

1317 Loans, Investments and Advances for Consolidated Crown Corporations

- 13170 Loans, Investments and Advances to Consolidated Crown Corporations
- 1318 Unamortized Premium/Discount on Loans to Crown Corporations
- 13181 Unamortized Premium/Discount on Loans to Crown Corporations
- 13182 Unamortized premium/discount on notes receivable to Canada Lands Corporation

## **132 Loans, Investments and Advances to Other Governments and Organizations**

- 1321 Provincial and Territorial Governments for Regional and Industrial Development <sup>1 1</sup>
- 13211 Atlantic Development Board for Water Projects
- 13212 *Atlantic Provinces Power Development Act*
- 13213 Financing of Special Areas and Highway Agreements
- 13214 Financing of Comprehensive Plan Development
- 13219 Other Loans and Advances for Regional and Industrial Development
- 1322 Provincial and Territorial Governments for Other Purposes <sup>1 1</sup>
- 13221 Federal - Provincial Fiscal Arrangements
- 13222 Municipal Development and Loan Boards for Capital Works
- 13223 Winter Capital Projects Fund
- 13224 Financing of Regional Electrical Interconnections
- 13225 Expansion of Agricultural Service Centres
- 13227 Provincial Tax Collection Overpayments - T3
- 13228 Unamortized Discounts on Loans to Provincial and Territorial Governments
- 13229 Other Loans and Advances to Provincial and Territorial Governments
- 1323 National Governments, Including Developing Countries
- 13231 National Governments, excluding Developing Countries
- 13232 Developing Countries
- 13233 Unamortized Discounts for Loans to Developing Countries (Contra)
- 13234 Development of Export Trade
- 13235 Unamortized Discounts for Loans for Development of Export Trade (Contra)
- 13236 NATO for Recoverable Damage Claims
- 13237 Allowance for Doubtful Loans
- 13239 Other Loans and Advances to National Governments and Developing Countries
- 1324 International Organizations
- 13241 Capital Subscriptions to Development Banks
- 13242 Capital Subscriptions to International Banks
- 13243 Loans to International Organizations
- 13244 Advances to International Organizations and Associations
- 13245 Advance to Global Environmental Facility
- 13246 Capital Subscriptions and Contributions to International Development Association

- 13247 Allowance for Subscriptions to International Organizations (Contra)
- 13248 Multilateral Advances to International Financial Institutions
- 13249 Allowance for Advances to International Financial Institutions (Contra)
- 1325 Unamortized Discounts for Loans, Investments and Advances to International Organizations
- 13251 Unamortized Discounts for Loans to International Organizations (contra)
- 1326 Portfolio Investments
- 13262 Lower Churchill Development Corporation Limited
- 13268 Write - down for Portfolio Investments
- 13269 Other Portfolio Investments
- 1327 Other Organizations
- 13271 Development of Export Trade Payments Made to Private Sector <sup>10</sup>
- 13272 Unamortized Discounts for Loans to Private Sector for Development of Export Trade(Contra)
- 13273 Payments made to the private sector related to financial assistance to the automotive sector

### **133 Other Loans, Investments and Advances**

- 1331 Loans and Accountable Advances to Employees
- 13311 Missions Abroad (Foreign Affairs Working Capital Advances)
- 13312 Personnel Posted Abroad (Foreign Affairs Working Capital Advances)
- 13313 Imprest Accounts, Standing Advances and Authorized Loans
- 13314 Accountable Advances (Temporary Advances) <sup>9</sup>
- 13315 Standing Advances to Employees <sup>8</sup>
- 13319 Other Loans and Advances to Employees
- 1333 Loans to First Nations and Northern Territories
- 13331 First Nations in British Columbia
- 13332 Native Claimants
- 13333 Indian Economic Development
- 13335 Inuit Loan Fund
- 13336 Council for Yukon Indians
- 1334 Other Loans Made by Departments
- 13340 Canadian Secured Credit Facility Program
- 13341 Construction of Exhibition Buildings
- 13343 Immigration Loans for Transportation and Assistance
- 13345 Enterprise Development Loans
- 13346 Hibernia Development Project
- 13347 Assistance Loans Made by Atlantic Canada Opportunities Agency
- 13348 Nordion International Inc.
- 13349 Unamortized discounts for loans made by departments (concessionary loans)
- 1335 Other Advances and Subsidies
- 13351 Provincial Workers Compensation Boards

13352 Canadian Commercial Banks

13353 Canadian Forces Housing

13354 Confederation Bridge

13355 St. John Harbour Bridge

13356 *Veterans Land Act* Fund

13357 Pilot Training Program - MILIT - AIR Inc.

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

1336 Loans and Advances to Consolidated Specified Purpose Accounts <sup>1 4</sup>

13361 Interest Bearing Loans to Employment Insurance Account

13363 Advances to Crop Reinsurance Fund

13364 Advances to Agricultural Commodities Stabilization Accounts

1337 Loans and Advances on Expired Loan Guarantees

13371 Loans and Advances on Expired Loan Guarantees

13379 Allowance for Doubtful Loans

1338 Loans and Advances on Transfer (Including Repayable Contributions)

13381 Loans

13388 Unamortized Discount

13389 Allowance for Doubtful Loans and Advances

1339 Other Loans, Investments and Advances

13391 Loans and Advances to Individuals Other than Employees

13392 Goods and Services Tax (GST) (including Harmonized Sales Tax - HST) Refundable Advance Account <sup>7</sup>

13393 Canada Student Loans (Direct Loans)

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

13395 Apprentice Loans (Direct Loans)

13396 Quebec Sales Tax (QST) Refundable Advance Account

13397 Unamortized Discount - Other Loans, Investments and Advances

13398 Unamortized Discount on Canada Student Loans Risk Shared Loans

13399 Miscellaneous Loans, Investments and Advances

## **134 Allowance for Valuation <sup>6</sup>**

1341 Allowance for Valuation for Loans to Crown Corporations

13411 Allowance for Loans to Enterprise Crown Corporations

13412 Allowance for Loans to Consolidated Crown Corporations

1342 Allowances for Valuation for Loans, Investments and Advances to Other Governments and Organizations

13421 Allowances, Provincial and Territorial Governments for Regional and Industrial Development

13422 Allowances, Provincial and Territorial Governments for other purposes

13423 Allowance, National Governments, including Developing Countries

13424 Allowances, International Organizations

13427 Allowances, Other Organizations

1343 Allowances for Valuation for Other Loans, Investments and Advances

13431 Allowances for Loans and Accountable Advances for Employees

13433 Allowances, Loans to First Nations and Northern Territories

13434 Allowances, Other Loans made by Departments

13435 Allowances, Other Advances and Subsidies

13437 Allowances, Loans and Advances on Expired Loan Guarantees

13438 Allowances for Loans and Advances on Transfers (incl. Repayable Contributions)

13439 Allowances, Other Loans, Investments and Advances

1349 Allowance for Valuation for Other Loans

13490 Other Loans

13493 Allowance on Canada Student Loans (Direct Loans)

13494 Allowance on Amounts Subrogated under the *Canada Student Loans Act* and the *Canada Student Financial Assistance Act*

13495 Allowance on Provincial Tax Collection Overpayments - T3

13496 Allowance for Apprentice Loans

**135 Loans, Investments and Advances by Consolidated Crown Corporations and Other Entities**

1351 Loans and Advances by Consolidated Crown Corporations and Other Entities

13510 Loans and Advances by Consolidated Crown Corporations and other entities

1352 Investments by Consolidated Crown Corporations and Other Entities

13520 Investments by Consolidated Crown Corporations and other entities

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**141 Prepaid Expenses**

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14110 Prepaid Expenses

1412 Prepayments of Transfers

**142 Deferred Charges**

1421 Deferred Charges on Unmatured Debt

14211 Unamortized Discounts on Treasury Bills

14212 Unamortized Discounts on Canada Bills

14213 Unamortized Discounts and Premiums on Marketable Bonds

14214 Unamortized Commissions on Canada Savings Bonds

14215 Unamortized Discounts and Premiums on Real Return Bonds

14216 Unamortized Discounts and Premiums on Foreign Bonds

1429 Other Deferred Charges

14299 Other Deferred Charges

**15 Inventories**

**151 Regular Inventories**

1511 Inventories Held for Consumption

15110 Inventories Held for Consumption <sup>5</sup>

15111 Work in Progress - Other Government Department (OGD)

1512 Inventories for Resale

15120 Inventories for Resale

15121 Work in Progress - External

## **16 Capital Assets**

### **161 Tangible Capital Assets**

1611 Land Buildings and Works

16111 Land

16112 Buildings

16113 Works and Infrastructure

1612 Machinery and Equipment

16121 Machinery and Equipment

16122 Computer Hardware

16123 Computer Purchased and Developed Software

16124 Arms and Weapons for Defence

16129 Other Equipment (including Furniture)

1613 Vehicles

16131 Ships and Boats

16132 Aircraft

16133 Motor Vehicles (Non - Military)

16134 Military Vehicles

16135 Other Vehicles

1614 Leasehold Improvements

16141 Leasehold improvements, including initial procurement of furniture and fixtures

16142 Leasehold improvements, including initial procurement of furniture and fixtures, on properties where custodian is another government department

### **162 Accumulated Amortization on Tangible Capital Assets <sup>2</sup>**

1621 Accumulated Amortization on Buildings and Works

16212 Accumulated Amortization on Buildings

16213 Accumulated Amortization on Works and Infrastructure

1622 Accumulated Amortization on Machinery and Equipment

16221 Accumulated Amortization on Machinery and Equipment

16222 Accumulated Amortization on Computer Hardware

16223 Accumulated Amortization on Computer Purchased and Developed Software

16224 Accumulated Amortization on Arms and Weapons for Defence

16229 Accumulated Amortization on Other Equipment, including Furniture

1623 Accumulated Amortization on Vehicles

16231 Accumulated Amortization on Ships and Boats

16232 Accumulated Amortization on Aircraft

16233 Accumulated Amortization on Motor Vehicles (Non - Military)

16234 Accumulated Amortization on Military Vehicles

16235 Accumulated Amortization on Other Vehicles

1624 Accumulated Amortization on Leasehold Improvements

16241 Accumulated amortization on leasehold improvements, including initial procurement of furniture and fixtures

16242 Accumulated amortization on leasehold improvements, including initial procurement of furniture and fixtures, on properties where custodian is another government department

### **163 Work in Progress on Tangible Capital Assets**

1631 Work in Progress <sup>4</sup>

16311 Buildings in Progress of Construction

16312 Engineering Works in Progress of Construction

16315 Work in Progress for Software

16316 Work in Progress related to Alternative Financing Arrangements (Public Private Partnerships)

16319 Other Construction or Work in Progress

### **166 Tangible Capital Assets under Capital Leases <sup>1 5</sup>**

1661 Land, Buildings and Works under Capital Leases

16611 Land under Capital Leases

16612 Buildings under Capital Leases

16613 Works and Infrastructure under Capital Leases

1662 Machinery and Equipment under Capital Leases

16621 Machinery and Equipment under Capital Leases

16622 Computer Hardware under Capital Leases

16623 Computer Software under Capital Leases

16624 Arms and Weapons under Capital Leases

16629 Other Equipment under Capital Leases

1663 Vehicles under Capital Leases

16631 Ships and Boats under Capital Leases

16632 Aircraft under Capital Leases

16633 Motor Vehicle (Non - Military) under Capital Leases

16634 Military Vehicles under Capital Leases

16639 Other Vehicles under Capital Leases

### **167 Accumulated Amortization on Tangible Capital Assets under Capital Leases**

1671 Accumulated Amortization on Buildings and Works under Capital Leases

16712 Accumulated Amortization on Buildings under Capital Leases

16713 Accumulated Amortization on Works and Infrastructure under Capital Leases

1672 Accumulated Amortization on Machinery and Equipment under Capital Leases

16721 Accumulated Amortization on Machinery and Equipment under Capital Leases

16722 Accumulated Amortization on Computer Hardware under Capital Leases

16723 Accumulated Amortization on Computer Software under Capital Leases

16724 Accumulated Amortization on Arms and Weapons under Capital Leases

16729 Accumulated Amortization on Other Equipment under Capital Leases

1673 Accumulated Amortization on Vehicles under Capital Leases

16731 Accumulated Amortization on Ships and Boats under Capital Leases

16732 Accumulated Amortization on Aircrafts under Capital Leases

16733 Accumulated Amortization on Motor Vehicles (Non - Military) under Capital Leases

16734 Accumulated Amortization on Military Vehicles under Capital Leases

16739 Accumulated Amortization on Other Vehicles under Capital Leases

**168 Work in Progress on Tangible Capital Assets under Capital Lease**

1681 Work in Progress under Capital Lease <sup>4</sup>

16811 Buildings under Capital Leases in Progress of Construction

16812 Engineering Work under Capital Leases in Progress of Construction

16815 Work in Progress for Software under Capital Leases

16819 Other Construction or Work in Progress under Capital Leases

**17 Future benefit assets**

**171 Future pension benefit assets**

1711 Consolidated Crown corporations' future pension benefit assets

17111 Consolidated Crown corporations' funded pension assets

## 2 Liabilities

### 21 Current Liabilities

#### 211 Accounts Payable

- 2111 Accounts Payable Regular
  - 21111 Accounts Payable Ongoing
  - 21112 Accrued Salaries and Wages
  - 21113 Accrued Liabilities <sup>1</sup>
  - 21115 Year End accrual - pending *Budget Implementation Act*
  - 21117 Accrued Interest Payable on Regular (Trade) Payables
  - 21119 Other Payables
    - 2112 Unpaid Payroll Deductions
      - 21121 Income Taxes Payable (to Government of Canada)
      - 21122 Canada Pension Plan (CPP) Payable
      - 21123 Employment Insurance (EI) Payable
      - 21124 Superannuation Deducted <sup>1 6</sup>
      - 21125 Retirement Compensation Accounts Deducted
      - 21126 Other Deductions Payable to the Government of Canada
      - 21127 Deductions Payable to Outside Parties
      - 21128 Departmental Paylist Deductions
      - 21129 Other Unpaid Payroll Deductions
    - 2113 Accounts Payable Interdepartmental
      - 21132 Other Government Departments (OGD) - Accounts Payable <sup>42,44,49</sup>
      - 21134 Goods and Services Tax (GST) (including Harmonized Sales Tax - HST) Payable to Canada Revenue Agency (CRA) <sup>2 2</sup>
      - 21135 Interdepartmental Settlement (IS) Debits in Transit to the Receiver General (for Debtor Initiated IS) <sup>4 9</sup>
      - 21136 Quebec Sales Tax (QST) Payable to Government Departments
  - 2114 Notes Payable
    - 21141 Notes Payable to International Development Association
    - 21142 Notes Payable to Development Banks
    - 21143 Notes Payable to International Financial Institutions
    - 21149 Notes Payable to Other International Organizations and Banks
  - 2115 Other Accounts Payable
    - 21151 Provincial Sales Tax, excluding Harmonized Sales Tax (HST)
    - 21152 Consolidated Crown Corporations and Other Entities
    - 21153 Contractor's Holdback
    - 21154 Accrued Interest Payable on Capital Leases
    - 21155 Amounts Owing to Banks under Direct Financing Arrangements pursuant to the *Canada Student Financial Assistance Act* (CSFA)
    - 21156 Account Payable to Other Levels of Government (contra asset)

21157 Revaluation of Foreign Currency Forward Contract

21159 Other Accounts Payable

2116 Accounts Payable by Canada Revenue Agency (CRA) - Tax Revenue

21161 Personal and Non - Residents Tax Payable Account

21162 Corporate Income Taxes Payable

21163 Goods and Services Tax (GST)

21164 Accounts Payable Provincial Sales Tax

21165 Accounts Payable Nova Scotia Worker Compensation

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

21167 Accounts Payable to Provinces - Other Taxes

21169 Other Tax Revenues Payable

2117 Accounts Payable - Tax Revenue - Interdepartmental Allocations

21171 Canada Pension Plan Premiums Payable to the Department of Social Development

21172 Employment Insurance Contributions Payable to Human Resources and Skills Development (HRSD)

21173 Old Age Security Overpayments Payable to the Department of Social Development

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

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

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

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

21179 Other Payables

## **212 Interest and Matured Debt**

2121 Matured Debt

21211 Marketable Bonds

21212 Canada Savings Bonds

21213 Treasury Bills

21214 Matured Debt in Foreign Currencies

2122 Interest Due on Unmatured Debt

21221 Interest Due

21222 Compound Interest on Canada Savings Bonds

21223 Interest Due on Coupons

2123 Interest Accrued on Unmatured Debt

21231 Interest Accrued on Marketable Bonds

21232 Interest Accrued on Canada Savings Bonds

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

21234 Interest Accrued on Unmatured Debt in Foreign Funds

21235 Interest Accrued on Other Liabilities

21236 Interest Accrued for Promissory Notes

21237 Interest Accrued for Medical Equipment Trust

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

2131 Unmatured Debt in Canadian Currency

21311 Marketable Bonds

21312 Canada Savings Bonds

21313 Treasury Bills

2132 Unmatured Debt in Foreign Currency

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42714 Revenue from Enterprise Crown Corporations 48

42715 Consolidated Other Entities Revenues

42716 Consolidated Other Entities Revenues - Contra

42717 Pension Contributions Credited to Revenue

42718 Miscellaneous Revenue from Payroll Deductions

42719 Miscellaneous

4272 Donation and Bequest Revenues

42723 Donations to Canadian Institutes of Health Research

42724 Interest on Endowment Donations and Bequests

42725 Donations and Bequests to Other Accounts

4273 Other Revenue for Accounting Purposes

42732 Gains on Foreign Exchange Revaluations at Year - End

42733 Other Gains on Foreign Exchange Valuations

42734 Revenue from Joint Project and Cost Sharing Agreements

42735 Gain on Change in Lease Terms

4274 Other Revenue for Consolidated Crown Corporations

42741 Old Port of Montreal Corporation

42748 Other Consolidated Crown Corporations - Contra

42749 Other Consolidated Crown Corporations

4275 Foreign Exchange Gain/Loss

42751 Foreign Exchange Gain/Loss on the Exchange Fund Account

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

42753 Foreign Exchange Gain/Loss on Unmatured Debt

42754 Foreign Exchange Gain/Loss on Currency Swap Revaluations

42755 Foreign Exchange Gain/Loss on Sovereign Loans

42756 Foreign Exchange Gain/Loss - Other

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

4276 Clearing Accounts for Collection of Respendable Revenue Amounts

42761 Respendable Revenue Clearing

## 5 Expenses

### 51 Program Expenses

#### 511 Transfer Payments

5111 Transfer Payments to or on Behalf of Individuals

51111 Old Age Security and Related Payments

51112 Employment Insurance Benefits

51113 Child Tax Benefits

51114 Goods and Services Tax (GST) Credit to Persons

51115 Assistance to Encourage Employment

51116 Canada Student Loans or Grants

51117 Pensions to Veterans

51118 Payments to Native Peoples

51119 Other Transfers to Individuals

51120 Apprentice Loans Program

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

51121 Children's Special Allowances

51122 Children Special Allowance Accrual

51123 Working Income Tax Benefit

51124 Refundable Medical Expense Supplement

51125 Child Tax Benefits Accrual

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

51127 Children's Fitness Tax Credit

51128 Universal Child Care Benefit

51129 Energy Cost Benefits

5112A Teacher and Early Childhood Educator School Supply Tax Credit

5113 Transfer Payments to Other Levels of Government Within Canada <sup>3 1</sup>

51130 Canada Health Transfer

51132 Equalization Payments

51133 Other Fiscal Arrangement Transfers by Dept of Finance

51134 Payments to Territorial Governments for Operating Expenditures

51135 Payments Made under Infrastructure Canada

51137 Quebec Abatement

51138 Canada Social Transfer

51139 Other Transfers to Other Levels of Government

5114 Transfer Payments to Other Levels of Government <sup>3 1</sup>

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

51142 Gas Tax Fund Transfers

5115 Payments to Industry

51151 Payments to Agricultural Producers

51152 Industrial Development Payments

51155 Other payments to industry through the tax system

51159 Other Transfers to Industry

5116 Payments to Other Countries and International Organizations

51161 International Development Assistance

51169 Other Transfers to Other Countries and International Organizations

5117 Payments to Organizations, Including Crown Corporations and Non - Profit Organizations

51171 Payments to or on Behalf of Native Peoples

51172 Consolidated Other Entities Expenses

51173 Consolidated Other Entities Expenses - Contra

51174 Other Transfers to Non - Profit Organizations - Contra

51175 Payments to Crown Corporations

51178 Transfer payments by Consolidated Foundations

51179 Other transfers to non - profit institutions and other organizations

5118 Foreign Exchange Gain/Loss

51180 Foreign Exchange Gain/Loss on Transfer Payments

5119 Payments to Other Sectors

51191 Payments to Consolidated Specified Purpose Accounts

51192 Provision for Loan Guarantees

51199 Other Transfers to any Other Sector

## **512 Crown Corporation and Other Entities Expenses**

5129 Crown Corporation and Other Entities Expenses

51290 Consolidated Crown Corporation Expenses

51291 Enterprises Crown Corporation (ECC) - Modified Equity - Share of Losses

51292 Consolidated Crown Corporation Expenses - Contra

51293 Consolidated other entities expenses

51294 Consolidated other entities expenses - Contra

## **513 Operating Expenses**

5131 Personnel Operating Expenses

51311 Salaries and Wages (including Allowances) <sup>3 2</sup>

51312 Employer Contribution Costs <sup>3 3</sup>

51313 Other Superannuation Related Costs

51314 Pension and Similar Payments to Former Employees

51315 Pension Provision Adjustments

5132 Operating and Maintenance

51321 Operating Expenses <sup>3 4</sup>

51325 Cost of Goods Sold for Inventories

## **514 Amortization Expenses on Capital Assets**

5140 Amortization Expenses on Leasehold Improvements

51401 Amortization Expenses on Leasehold Improvements

5141 Amortization Expenses on Capital Assets - Buildings and Works

51412 Amortization Expenses - Buildings

51413 Amortization Expenses - Works and Infrastructure

5142 Amortization Expenses on Capital Assets - Machinery and Equipment

51421 Amortization Expenses - Machinery and Equipment

51422 Amortization Expenses - Computer Hardware

51423 Amortization Expenses - Computer Purchased and Developed Software

51424 Amortization Expenses - Arms and Weapons

51429 Amortization Expenses - Other Equipment including Furniture

5143 Amortization Expenses on Vehicles

51431 Amortization Expenses - Ships and Boats

51432 Amortization Expenses - Aircraft

51433 Amortization Expenses - Motor Vehicles (Non - Military)

51434 Amortization Expenses - Military Vehicles

51439 Amortization Expenses - Other Vehicles

5146 Crown Corporation - Amortization Expenses on Tangible Capital Assets

51461 Crown Corporations - Amortization Expenses - All Categories

51462 Other Entities - Amortization Expenses - All Categories

## **515 Loss on Sale of Assets**

5151 Loss on Sale or Other Disposal of Physical Assets

51511 Loss on Disposal of Physical Assets

51512 Loss on Sale of Bullion and Coinage

51514 Losses on Sales of Real Property to Canada Lands Company

51515 Crown Corporation - Loss on Disposal of Tangible Capital Assets

51516 Other entities - Loss on Disposal of Tangible Capital Assets

5152 Loss on Sale of Government Organizations

51521 Loss on Sale of Crown Corporations

51522 Loss on Sale of Departmental Organizations

51523 Loss on Sale of Joint and Mixed Enterprise

## **516 Consolidated Specified Purpose Account Expenditures**

5161 Major Consolidated Specified Purpose Accounts Expenditures

51611 Administration Expenses - Employment Insurance Account

51613 Re - Insurance Amounts Paid to the Provinces

51614 Payments from Agricultural Commodities Stabilization Board Accounts

51615 Administration expenses - Employment Insurance Operating Account

51619 Other Accounts

5162 Insurance, Donation, Bequest Expenses and Other Payments

51621 Pollution Claims and Expenses from the Oil Pollution Fund

51622 Payments from Other Insurance Accounts

51626 Expenses - Fund for railway accidents involving designated goods

5163 Other Consolidated Specified Purpose Accounts

51631 Payments from Environmental Studies Research Fund

51633 Payments from Canadian Commercial Bank and Northland Bank Account

51634 Payments from Seized Property Proceeds Account

51635 Payments from Earmarked Fees and Other Levies

51636 Payments from New Parks and Historic Sites Account

51639 Other Payments

**517 Other Program Expenses**

5171 Investment Expenses

51711 Loss on Foreign Exchange

51712 Loss on Foreign Exchange Re - Valuations at Year - End

51719 Other Investment Expenses

5172 Miscellaneous Expenses

51721 Export Development Canada - Administration Charges

51722 Miscellaneous Special Payments, e.g. Court Awards <sup>35</sup>

51724 Government Contingencies Account

51725 Suspense Account for Duplicate Payments

51726 Interest on Overdue Suppliers Accounts

51729 Other Miscellaneous Expenses

5173 Other Program Expenses for Accounting Purposes

51731 Provision for Valuation

51732 Bad Debt Expense

51733 Losses on Write - Offs and Write - Downs

51735 Amortization of Confederation Bridge

51736 Bad Debt - Employment Insurance

51737 Payments to other consolidated entities - Contra

51739 Other Program Expenses for Accounting Purposes

5174 Payments to Enterprise Crown Corporations and Other Entities <sup>37</sup>

51741 Export Development Canada

51742 Canada Post Corporation

51744 Canada Ports Corporation

51749 Other Payments to Enterprise Crown Corporations and Other Entities

51751 Canada Mortgage and Housing Corporation (Minister's Account) <sup>49</sup>

5175 Payments to Consolidated Crown Corporations <sup>37</sup>

51750 Payments to Consolidated Crown Corporations - Contra

51752 Canadian Broadcasting Corporation

51753 Telefilm Canada

51754 Marine Atlantic Inc

51755 VIA Rail Canada Inc

51756 International Development Research Centre

51757 National Capital Commission

51759 Other Payments to Consolidated Crown Corporations

5176 Special Payments

51761 Fuel Rebate Program Payments

51762 Fuel Rebate Program Accrual Basis

5177 Bad Debt Expense - Tax Revenues

51771 Personal Income Taxes

51772 Corporate Income Taxes

51773 Goods and Sales Tax (GST)

51774 Excise Tax and Duties

51775 Energy Taxes

51776 Other Taxes

51777 Customs Duties and Taxes on Imports

51778 Source Deductions

51779 Non - Residents

5179 Interest Expense on Tax Refunds

51790 Interest Expense - Personal Income Taxes

51791 Interest Expense - Corporate Income Taxes

51792 Interest Expense - Non - Resident Taxes

51793 Interest Expense - Goods and Services Tax

51794 Interest Expense - Other Excise Taxes and Duties

51795 Interest Expense - Other Interest Paid on Tax Refunds

**518 Distribution of Provision for Valuation Accounts**

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

51811 Canada Health and Social Transfer (CHST)

51812 Medical Care

51814 Fiscal Arrangements

51819 Provision for Valuation for Other Levels of Government - Other

5182 Provision for Valuation for Other Transfer Payments

51821 Accounts Payable - Employment Insurance (EI) Benefits

51822 Accounts Payable for Crop Reinsurance

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

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

51825 Valuation for Other Payments to Persons

51826 Provision for veteran payments

51827 Provision for RCMP payments

51829 Provision for Valuation for all Other Transfer Payments

5183 Provision for Valuation for Crown Corporations

51831 Provision for Crown Corporations

51832 Provision for Crown Corporations (Contra)

5184 Provision for Personnel Expenses

51841 Personnel Expenses to Defence

51842 Personnel Expenses to All Other Departments

51843 Provision for Valuation for Interest on Pensions - Finance

- 51844 Provision for Severance Benefits - Military
- 51845 Personnel Expenses to RCMP
- 51846 Provision for Severance Benefits - Public Service
- 51847 Provision for Severance Benefits - RCMP Members
- 51848 Provision for Severance Benefits - Others
- 51849 Allowance for Termination Benefits - Departments
- 51881 Provision for Sick Leave Benefit Plan - Departments
  - 5185 Provision for Valuation for Other Expenses
- 51851 Agriculture
- 51852 Defence
- 51853 Foreign Affairs, Trade and Development (Department of)
- 51854 Human Resources and Skills Development Canada (HRSDC)
- 51855 Industry and Regional Agencies
- 51856 Indian Affairs and Northern Development (IAND)
- 51859 Other Departments and Agencies

## **52 Public Debt Charges**

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

- 5211 Marketable Bonds
  - 52111 Interest on marketable bonds in Canadian dollars
  - 52112 Real Return Bonds
  - 52113 Currency Swap Transactions
- 5212 Treasury Bills
- 52120 Treasury Bills
  - 5213 Canada Savings Bonds
- 52130 Canada Savings Bonds
  - 5214 Bonds for Canada Pension Plan
- 52140 Special Non - Marketable Bonds Issued to the Canada Pension Plan Investment Fund
  - 5215 Interest on Other Securities in Canadian Funds
- 52151 Interest on Canadian Money Market
- 52152 Interest on Canada Health and Social Transfer (CHST) and Medical Equipment Trusts
- 52159 Interest on Other Securities in Canadian Funds
  - 5216 Interest on Securities in Foreign Currencies
- 52162 Interest on Canada Notes
- 52163 Interest on Canada Bills
- 52164 Interest on marketable bonds in US dollars
- 52165 Interest on marketable bonds in Swiss Francs
- 52166 Interest on marketable bonds in Euros
- 52167 Interest on marketable bonds in Japanese Yens
- 52168 Interest on Medium - Term Notes
- 52169 Interest on marketable bonds - other foreign currencies

## **522 Interest on Other Liabilities 38**

### **5221 Interest on Superannuation Accounts**

52211 Interest on Public Service Superannuation Account

52212 Interest on Canadian Forces Superannuation Account

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

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

52216 Interest on Supplementary Retirements Benefit Accounts (SRBA)

52217 Interest on Other Superannuation Accounts

52219 Interest on Other Pension Liability Accounts

### **5222 Interest on Retirement Compensation Allowance (RCA) Accounts**

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

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

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

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

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

### **5223 Interest Paid on Consolidated Specified Purpose Accounts**

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

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

### **5224 Interest on Other Non - Budgetary Accounts**

52241 Interest on Canada Pension Plan Account

52242 Interest on Other Non - Budgetary Accounts

## **523 Interest Paid by Other Entities Within the Government 39**

### **5231 INTEREST PAID BY CONSOLIDATED SPECIFIED PURPOSE ACCOUNTS**

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

52319 Interest Paid by Other Consolidated Specified Purpose Accounts

### **5232 Interest Paid by Revolving Funds**

52320 Interest paid by revolving funds

### **5233 Interest Paid by Non - Budgetary Funds and Accounts**

52330 Interest Paid by Non - Budgetary Funds and Accounts

### **5239 Other Interest Paid**

52390 Other Interest Paid

## **524 Other Public Debt Expenses**

### **5241 Amortization of Discounts, Premiums and Commissions on Bonds**

52411 Amortization of Discounts, and Premiums on Marketable Bonds

52412 Amortization of Commissions on Canada Savings Bonds

52415 Consumer Price Index adjustments on Real Return Bonds

52416 Amortization of Discounts, and Premiums on foreign bonds

52417 Amortization of Discounts, and Premiums on Real Return Bonds

5242 Servicing Costs and Costs of Issuing New Loans

52421 Servicing Costs

52422 Costs of Issuing New Loans

5249 Other

52491 Interest Component on Capital Lease Payments

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

## **55 Program Allocation**

## **6 Cash Reconciliation Control Accounts**

### **61 Cash Payment Control Accounts**

**61DDD Cash Payment Control Accounts 48,40**

### **62 Cash Deposit Control Accounts**

**62DDD Cash Deposit Control Accounts 48,40**

### **63 Payroll Control Accounts**

**63DDD Payroll Control Accounts 48,40**

### **64 Interdepartmental Settlement (I.S.) Debit Control Accounts**

**64DDD Interdepartmental Settlement (IS) Debit Control Accounts 47,40,41**

### **65 Interdepartmental Settlement (I.S.) Credit Control Accounts**

**65DDD Interdepartmental Settlement (IS) Credit Control Account 47,40,41**

### **68 Cash Payment Control Account Departmental Bank Account (DBA) and Zero Balance Account (ZBA) Redemptions**

**68DDD Payment Control Account Departmental Bank Account (DBA) and Zero Balance Account (ZBA) Redemptions 48,40**

### **6X Other Control Accounts**

**6BDDD Non - Treasury Control Accounts - Department of Finance 48**

**6CDDD Program Payment Control Accounts 48**

# Appendix A—Release notes in date order—Financial reporting accounts for 2016-2017

Date	Code	Status	Note
2016-03-31	16242	Modify	As requested by TBS, details were added to the title.
2016-03-31	16241	Modify	As requested by TBS, details were added to the title.
2016-03-17	16142	Modify	As requested by TBS, details were added to the title.
2016-03-17	16141	Modify	As requested by TBS, details were added to the title.
2016-01-26	24149	Modify	Code restricted to the use of the department 018 as requested by TBS.

# Appendix A—Release notes in code order—Financial reporting accounts for 2016-2017

Code	Date	Status	Note
16141	2016-03-17	Modify	As requested by TBS, details were added to the title.
16142	2016-03-17	Modify	As requested by TBS, details were added to the title.
16241	2016-03-31	Modify	As requested by TBS, details were added to the title.
16242	2016-03-31	Modify	As requested by TBS, details were added to the title.
24149	2016-01-26	Modify	Code restricted to the use of the department 018 as requested by TBS.

# Appendix B – Endnotes

1. Accrual for goods and services received, but invoice has not yet been received and also includes accrual of estimated amounts set up at year-end under PAYE.
2. The breakdown for accumulated amortization must fit into the breakdown required in the **Policy on the Capitalization of Assets**. Separate accounts will be needed in departmental systems for each type of capital asset.
3. For material amounts not yet billed.
4. Assets under construction will be recorded as work in progress and on completion will be re-allocated to the capital asset account(s) that describes the asset.
5. All inventories held for future program outputs and/or further processing. Inventories held for resale are to be included in the FRA group 1512.
6. Not to be used by departments until the responsibility for the allowances for valuation is transferred to departments.
7. These accounts will be used by departments; the amounts in these accounts will be transferred on consolidation in the CFMRS to FRA 41315. They should be cleared to CCRA by I.S. prior to March 31 of each year.
8. These advances may be for travel or for petty cash purposes.
9. Many of these advances are charged to departmental appropriations in the Authority codes at the time the advance is made, and then recorded at year-end as an asset in the Financial Reporting Accounts (if it has not been re-paid).
10. These payments are made to the private sector only (See account 13234 for payments made to national governments).
11. Breakout by province or territory of these accounts is not required centrally. Departments will need to keep data by province in their departmental systems to meet annual Public Accounts requirements.
12. Departments will be required to identify loans and advances of less than one year in their departmental systems, so the amounts are available at year-end for supplementary analysis purposes.
13. The balance in this account **must** be zero at year-end.
14. Credit side of these accounts are in 2541 series.
15. Capital lease obligations for these assets are included in 242.
16. Deductions include those for Supplementary Death Benefits.
17. Last digit in the account numbers identifies the relevant calendar year.
18. Details for these accounts are in the Authority code.
19. Additional information for the pension accounts is in the class objects.
20. Account required by some cluster groups for systems purposes.
21. Account not to be used by departments until further notice.
22. GST payable to CCRA will be recorded in these accounts by departments.
23. Accounting requirements to be done by departments unless otherwise specified for an individual account.
24. Excludes amounts that are offset as payables for student loans repayments, garnisheed amounts, and CPP or EI refunds.
25. Debit side of these accounts are in 1336.
26. Details for restricted or special accounts due to legislation (e.g. E.I. account) will be reported in the Authority classification. Only those that meet PSAB definitions for restricted accounts will be recorded in the 312 series.
27. GST amounts will also include amounts for the Harmonized Sales Tax (HST), in provinces where the HST is applicable.

28. This account relates to the GST payable on their purchases by all departments. This account may not be used by departments, but instead will be input from FRA 13392 through a consolidation adjusting entry in CFMRS.
29. Regulatory services are provided in accordance with regulations where the government is the only entity providing the service. Non regulatory services are those that are available on the "free market".
30. This account will include some amounts previously included in Miscellaneous Non-tax revenue (FRA 42719).
31. Includes provinces, territories and the MUSH (municipalities, universities, schools and hospitals) group.
32. This will include Minister's salaries and motor car allowance.
33. This will include all government contributions to employee benefit plans.
34. This includes any non-amortised capital expenditures.
35. The type of court award, etc... is identified in the Authority codes.
36. Responsibility for accounting for provision for valuation to remain with Treasury Board Secretariat until further notice.
37. These payments relate to payments of budgetary appropriated amounts by home departments on behalf of the ministry.
38. Represents interest on certain Specified Purpose Accounts (i.e. liabilities).
39. Represents amounts paid as interest by certain loan or advance, or Specified Purpose accounts (i.e. assets or liabilities) to the Government of Canada (i.e. included elsewhere as revenue to the government).
40. Last 3 digits will identify the department responsible for the cash reconciliation control account.
41. Objects starting with a 9 identify the other department in Interdepartmental Financial Transactions (as per the I.S. system).
42. Receiver General Manual Chapter 10 "Accounting Entries" at this URL address: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>
43. Receiver General Manual Chapter 14 "Year End Timetable and Procedures" at this URL address: <http://publiservice.pwgsc.gc.ca/rg/text/recgen-e.html>
44. Reference: Financial Information Strategy Accounting Manual at this URL address: <http://www.tbs-sct.gc.ca/pol/doc-eng.aspx?id=12182>
45. Receiver General Information Notice (RGIN) 2007-001 at this URL address: <http://publiservice.pwgsc.gc.ca/rg/text/rgin-e.html>
46. Chapter 3 "Departments and Numbers" of the Government-wide Chart of Accounts.
47. "I" indicator only is to be used with this account.
48. "E" indicator only is to be used with this account.
49. "I" indicator to be used with this account except for opening balance.