



Receiver General for Canada

Government-wide Chart of Accounts - 2016-2017 Chapter 5 - Authority codes - Summary

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5.1 Introduction

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

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

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

The authorities codes identify expenditures transactions as follows:

- Statutory expenditures

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

- Non-statutory expenditures

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

- Non-appropriated transactions

Non-appropriated authority codes identify accounting transactions that do not require the use of appropriations (i.e., expenditure or revenue are already recognized [e.g., amortization expense or the receipt of revenue credited to vote] or expenditure is not charged to appropriations until the payment is required [e.g., severance pay]).

5.1.1 Classification for the Authority Codes

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

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

organizations or individuals; and payments to Crown corporations.

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

5.2 Authority codes Summary for 2016-2017

^1 Budgetary

^11 Expenditures

A Statutory expenditures

A1 Standard

A11 Operating budget related items

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

A112 Other statutory salaries and allowances

A12 Special statutory items

A121 Court awards - *Crown Liability and Proceedings Act*

A122 Refunds of previous years revenue

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

A124 Court awards - Supreme Court

A125 Court awards - Tax Court of Canada

A126 Losses on foreign exchange

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

A13 Restricted spending authorities

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

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

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

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

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

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

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

A137 Expenditures pursuant to Section 29 of the *Financial Administration Act* in respect to guarantees entered into by Farm Credit Canada for the National Bio Ethanol Program

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

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

- A161 Spending of revenues pursuant to section 4.2 of the *Department of Health Act*
- A162 Spending of revenues pursuant to section 21(3) of the *Nuclear Safety and Control Act*
- A163 Spending of revenues pursuant to section 60.1 of *Department of Employment and Social Development (ESDC) Act*
- A164 Spending of revenues pursuant to paragraph 4(2)(a) of *Social Sciences and Humanities Research Council Act*
- A165 Spending of revenues pursuant to paragraph 4(2)(a) of *Natural Sciences and Engineering Research Council Act*
- A166 Spending of revenues pursuant to section 6(1)(g) of the *Canadian Centre of Occupational Health and Safety Act*
- A14 Contribution to employee benefit plans
- A145 Contributions to employee benefit plans - Treasury Board residual
- A146 Contributions to employee benefit plans - Members of the military
- A149 Contributions to employee benefit plans - Reorganisation
- A14A Contributions to employee benefit plans - Program ⁶
- A15 Other
- A153 Transfer payments in connection with the *Budget Implementation Act*
- A2 Transfer payments
- A20 Agriculture - Payments in connection with the *Farm Income Protection Act*
- A201 Crop insurance programs
- A203 Net income stabilization account
- A206 Contributions to a transition to future risk management programming
- A209 Grants and contributions for the agriinvest kickstart program
- A210 Grants and contribution payments for the Agriinvest program
- A213 Payments in connection with the *Agriculture Marketing Programs Act*
- A214 Grants for the transitional industry support program
- A215 Bovine Spongiform Encephalopathy (BSE) recovery program
- A216 Business risk management (BRM) programs
- A217 *Farm Income Protection Act* - Province - based programs
- A218 Contributions for the transitional industry support program
- A219 Contributions for the Canadian farm income program
- A220 Payments in connection with the *Farm Income Protection Act* - Quebec gross revenue insurance conditional remission order
- A221 Class contribution payments for repositioning of the Canadian beef and cattle industry
- A225 Contributions in support of the Farm Income payment
- A226 Grants in support of the Farm Income payment
- A229 Contributions in support of business risk management programs under the Agricultural Policy Framework - Production insurance
- A230 Grants in support of the Canadian Agriculture Income Stabilization (CAIS) inventory transition initiative

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

A236 Contribution payments for the Grain and Oilseed Payment Program

A237 Grant payments for the Grain and Oilseed Payment Program

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

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

A294 Grant payments for the Golden Nematode Disaster Program

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

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

A297 Grants in support of the cull breeding swine program

A298 Grant and contribution payments for the AgriStability Program

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

A22 Agriculture - Other payments

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

A224 Loan guarantees under the *Canadian Agricultural Loans Act*

A227 Canadian cattlemen's association legacy fund

A23 Environment

A233 Canada Foundation for Sustainable Development Technology grant

A293 Nature conservancy of Canada

A24 Finance - Federal - provincial payments

A241 Canada Health and Social Transfer

A242 Fiscal equalization

A243 Statutory subsidies

A244 Alternative payments for standing programs

A245 Youth allowances recovery

A251 Canadian Millennium Scholarship Foundation

A256 Canada health transfer

A257 Canada social transfer

A267 Payment to Ontario related to Canada health transfer

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

A274 Wait times reduction transfer

A382 Transitional payment to Newfoundland and Labrador

A383 Additional Fiscal equalization to Nova Scotia

A384 Additional Fiscal equalization Offset Payment to Nova Scotia

A385 Payments to provinces for assistance with sales tax harmonization

A386 Payment to Nova Scotia - Offshore Petroleum Resources

A387 Additional Fiscal equalization Payment - Total Transfer Protection (BIA 2010)

A388 Canada health transfer and Canada social transfer to Saskatchewan and Newfoundland and Labrador - Total Transfer Protection

A389 Fiscal stabilization

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

A422 Training programs and post - secondary education access enhancement

A423 Affordable housing

A432 Payments to ontario

A437 Incentive for provinces to eliminate taxes on capital

A439 Securities regulation

A444 Additional Fiscal equalization Payment - Total Transfer Protection (BIA1 2013)

A26 Finance - International development payments

A261 Payments for international development association

A262 Payments to International Monetary Fund's poverty reduction and growth facility

A264 Payments for foreign aid

A265 Payment for multilateral debt relief

A266 Small and Medium Enterprise (SME) finance challenge

A268 Fast start climate change financing

A269 Agriculture advance market commitment

A27 Finance - Other

A270 Payments to the Canadian Securities regulation Regime Transition Office

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

A28 Foreign Affairs, Trade and Development (Department of)

A281 Payments to the international financial institutions accounts

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

A29 Export development Canada

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

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

A31 Health

A311 Payments for insured health services and extended health care

A312 Canada Health Infoway Inc.

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

A32 Employment and Social Development Canada

A320 Benefit enhancement measures - Employment Insurance operating account

A321 Interest payments under the *Canada Student Loans Act*

A322 Liabilities under the *Canada Student Loans Act*

- A323 Interest and other payments under the *Canada Student Financial Assistance Act*
- A325 Labour adjustment benefits payments
- A326 Payments of compensation respecting government employees and merchant seamen
- A327 Old Age Security pension
- A330 Canada education savings grant payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to encourage Canadians to save for post - secondary education of children
- A331 Canada Study Grants to qualifying full and part - time students pursuant to the *Canada Student Financial Assistance Act*
- A332 Payments related to the direct financing arrangements under the *Canada Student Financial Assistance Act*
- A333 Old age guaranteed income supplement payments
- A334 Old age allowance payments
- A335 Universal child care benefit
- A337 Canada learning bond payments to Registered Education Savings Plans (RESPs) trustees on behalf of RESP beneficiaries to support access to post - secondary education to children from low - income families
- A338 Wage earner protection program
- A339 Canada disability savings bond
- A340 Canada disability savings grants
- A349 Payments in connection with the *Apprentice Loans Act*
- A34 Indian affairs and Northern Development
- A342 Grants to aboriginal organizations designated to receive claim settlement payments pursuant to *Comprehensive Land Claim Settlement Acts*
- A345 Grant to the nunatsiavut government for the implementation of the labrador inuit land claims agreement pursuant to the *Labrador Inuit Land Claims Agreement Act*
- A346 *Mackenzie Gas Projects Impacts Act*
- A347 Grassy Narrows and Islington Bands Mercury Disability Board
- A348 Indian Annuities Treaty payments
- A35 Office of Infrastructure of Canada
- A353 Infrastructure stimulus fund
- A354 Provincial - territorial infrastructure base funding program
- A355 Communities component of the building Canada fund
- A356 Green infrastructure fund
- A357 Gas Tax Fund - Financing municipal infrastructure
- A36 Industry
- A362 Liabilities in Atlantic Canada under the *Small Business Loan Act*
- A364 Canada foundation for innovation
- A366 Liabilities under the *Canada Small Business Financing Act*
- A367 Genome Canada

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

A438 Improving infrastructure at universities and colleges

A37 Natural Resources

A370 Reduction of housing energy consumption, Natural Resources Canada

A371 Payments to Atomic Energy of Canada Limited (AECL)

A372 Canada/Nova Scotia Development Fund

A373 Canada/Newfoundland Development Fund

A374 Canada/Newfoundland Offshore Petroleum Board

A375 Canada/Nova Scotia Offshore Petroleum Board

A376 Payments to the nova scotia offshore revenue account

A378 Payments to the newfoundland offshore petroleum resource revenue
fund

A379 Newfoundland Fiscal equalization Offset Payments

A380 Energuide for houses retrofit incentive program

A381 Crown share adjustment payments for Nova Scotia Offshore Petroleum
Resources

A39 Canada Revenue Agency

A391 Children's Special Allowance payments

A392 Energy cost benefit

A393 Softwood lumber - Payments to provinces

A40 Public Works and Government Services

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

A41 Transport

A411 Victoria bridge, Montreal

A413 Northumberland Strait Crossing subsidy payment

A414 Payments in respect of St. Lawrence Seaway agreements

A45 Canada Mortgage and Housing Corporation

A451 Reduction of housing energy consumption, Canada Mortgage and
Housing Corporation

A452 EnerGuide for low - income households

A453 Renovation and retrofit of social housing

A454 Housing for low - income seniors

A47 Citizenship and Immigration Canada

A471 Fees returned in connection with a terminated application

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

A5 Revolving funds

A50 Agriculture

A501 Canadian Grain Commission revolving fund

A502 Canadian pari - mutuel agency revolving fund

A51 Canadian Heritage

A513 National film board revolving fund

A52 Foreign Affairs, Trade and Development (Department of)

A53 Industry

A531 Canadian intellectual property office revolving fund

A54 Natural Resources

A541 Geomatics Canada revolving fund

A56 Public Works and Government Services

A561 Real property services revolving fund

A564 Optional services revolving fund

A568 Translation bureau revolving fund

A569 Defence production revolving fund

A58 Public Safety and Emergency Preparedness

A581 CORCAN revolving fund

A59 Citizenship and Immigration (Department of)

A521 Passport office revolving fund

A6 Superannuation and related accounts

A60 Canadian Heritage

A601 Payments under the *Lieutenant - Governors Superannuation Act*

A602 Supplementary Retirement Benefits - Former lieutenant - governors

A61 Foreign Affairs, Trade and Development (Department of)

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

A62 Governor General

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

A63 Employment and Social Development Canada

A631 Supplementary Retirement Benefits - Annuities agents' pensions

A632 Civil Service Insurance actuarial liability adjustments

A633 Actuarial liability adjustments - Government annuities account

A65 National Defence

A653 Pensions and annuities paid to civilians

A654 Payments under the *Supplementary Retirement Benefits Act*

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

A67 Public Safety and Emergency Preparedness

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

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

A68 Treasury Board

A681 Payments under earlier *Superannuation Acts*

A682 Contributions to the retirement compensation account

A683 Payments for the pay equity settlement

A684 Payments under the *Public Service Pension Adjustment Act*

A69 Veterans Affairs

A691 Veterans insurance actuarial liability adjustment

A692 Returned Soldiers Insurance actuarial liability adjustment

A7 Interest and other costs related to public debt

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

A701 Interest on unmatured debt and other public debt costs

A702 Interest on other liabilities

A8 Other statutory amounts

A80 Agriculture

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

A81 Canadian Heritage

A811 Payment to the Canadian museum of immigration at pier 21

A82 Finance

A821 Purchase of domestic coinage

A822 Losses on premium, and discount

A823 Payment of liabilities previously recorded as revenue

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

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

A826 Payments to foreign claims fund

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

A83 Export development Canada

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

A85 Indian affairs and Northern Development

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

A853 Payments to comprehensive claim beneficiaries in compensation for
resource royalties

A87 Justice

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

A875 Supreme Court - Judges salaries, allowances and annuities

A90 Parliament

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

A902 Members of the House of Commons - Salaries and allowances

A91 Privy Council

A911 Salary of the chief electoral officer

A912 Electoral expenditures

A913 Expenditures under the *Electoral Boundaries Readjustment Act*

A92 Receiver General

A922 Provision for valuation

A93 Veterans Affairs

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

B Non - Statutory expenditures

B1 Standard

B119 Program expenditures or operating expenditures vote - Reorganization

B11A Program expenditures or operating expenditures vote ⁶

B129 Program expenditures or operating expenditures vote - Reorganisation

B12A Program expenditures or operating expenditures vote ⁶

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

B13A Revenue credited to the vote (credited to the program or operating vote for the program) ⁶

B149 Capital vote - Reorganisation

B14A Capital vote ⁶

B156 Grants and contributions - Gateways and corridors

B157 Grants and contributions - Transportation infrastructure

B158 Grants and contributions - Other

B159 Grants and contribution vote - Reorganisation

B15A Grants and contribution vote ⁶

B16 Other appropriations

B161 Debt write - offs

B162 Forgiveness of debts

B163 Subsidy Paid to Revolving funds

B2 Appropriations to Crown corporations

B20 Canadian Broadcasting Corporation

B202 Payments to Canadian Broadcasting Corporation for operating expenditures

B204 Payments to Canadian Broadcasting Corporation for capital expenditures

B206 Payments to Canadian Broadcasting Corporation for working capital

B21 National capital commission

B212 Payments to National capital commission for operating expenditures

B214 Payments to National capital commission for capital expenditures

B22 Payments to museums

B221 National Gallery of Canada for operating and capital expenditures

B222 National Gallery of Canada for the purchase of objects for the collection

B223 Canadian Museum of Civilization for operating and capital expenditures

B224 Canadian Museum of Nature for operating and capital expenditures

B225 National Museum of Science and Technology for operating and capital expenditures

B226 Canadian Museum for Human Rights - Operating and capital expenditures

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

B23 Payments for cultural purposes

B231 TELEFILM Canada

B232 National Arts Centre Corporation

B234 Canada council for the arts

B24 Payments for transportation purposes

B241 Marine Atlantic inc

B242 VIA Rail Canada Inc.

B243 The Jacques - Cartier and Champlain Bridges Inc.

B244 Canadian Air Transport Security Authority

B245 Payments to The Federal Bridge Corporation Limited

B246 The Windsor - Detroit Bridge Authority

B25 Payments for industry or regional development purposes

B251 Enterprise Cape Breton Corporation

B254 Standards council of Canada

B255 Canadian dairy commission

B256 Atomic Energy of Canada Limited

B257 Canadian tourism commission

B26 Payments to other Crown corporations

B260 Payments to the First Nations Statistical Institute

B261 Old Port of Montreal Corporation Inc.

B263 Payments to Canada Post Corporation for special purposes

B264 Canada Mortgage and Housing Corporation

B267 Canadian wheat board

B268 Payments to PPP Canada Inc. for operations and program delivery

B269 Payments to PPP Canada Inc. for P3 fund investments

B27 Payments for Foreign Affairs, Trade and Development purposes

B271 Canadian Commercial Corporation

B272 International Development Research Centre

B3 Specific appropriated accounts

B31 Special departmental appropriations or accounts

B312 National film board revolving fund - Operating loss

B313 Investors' indemnity account

B314 Payments to new parks and historic sites account

B316 Payments to territorial governments

B317 Federal - provincial transfers - Manitoba

B318 Locally engaged staff benefit programs

B32 Centrally provided appropriations (Treasury Board votes)

B321 Public service insurance

B322 Government contingencies vote (T.b. vote 5)

B323 Provision for valuation

B325 Government - wide initiatives

B326 Compensation adjustments

B4 Suspense accounts

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

B420 Interdepartmental Settlement Suspense accounts

^12 Revenue

C Tax revenue

C1 Income tax

C11 Income taxes

C111 Collections, less refunds and transfers

C112 Interest and penalties

C113 Child tax benefit and credit

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

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

C2 Excise tax

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

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

C212 Interest and penalties

C213 Rebates

C214 Credits to persons

C22 Other Excise taxes

C221 Sales tax

C222 Excise tax on Gasoline

C223 Other energy taxes

C224 Other Excise taxes

C225 Interest and penalties

C3 *Customs act*

C31 Customs import duties

C311 Customs import duties

C312 Interest and penalties

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C41 Other taxes

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D11 Bank of Canada

D111 Bank of Canada

D12 Crown corporations

D121 Enterprise Crown corporations

D122 Other Crown corporations

D13 Exchange fund and accounts

D131 Exchange fund account

D132 International Monetary Fund

D133 Premiums, discounts and exchange

D14 Other accounts

D141 Interest on bank deposits

D142 Agreement acts with other national governments

D143 Loans with developing countries

D144 Agreements with provincial and territorial governments

D145 Non - budgetary accounts

D149 Other Return On Investments

D2 User charges ⁴

D21 User charges ³

D211 User charges Emanating from a Department's Enabling Statute

D212 User charges Emanating from a Program Specific Statute

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

D214 User charges Emanating from Contracts

D215 User charges for internal support services

D22 User charges ³

D221 User charges Emanating from a Department's Enabling Statute

D222 User charges Emanating from a Program Specific Statutes

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

D3 Other revenue

D31 Special authorities

D311 Refunds of previous years expenditures

D312 Adjustments of previous years accounts payable (PAYE)

D313 Recovery of transition payments - Pay in arrears

D32 Restricted spending authorities

D321 Proceeds from disposal of moveable surplus Crown assets

D34 Other revenue Authorities

D341 Gifts to the crown

D342 Sale of bullion and coinage

D343 Gains on foreign exchange

D344 Miscellaneous Revenue Received from Crown corporations

D345 Proceeds from disposal of real property

D349 Other revenue

^13 Non - appropriated amounts

F Non - appropriated amounts

- F1 Expenditures not being charged to appropriations at the same time
- F11 Expenditures not being charged to appropriations at the same time
 - F111 Amortization expenses for capital assets
 - F112 Inventory charged to program expenses
 - F113 Re - allocation of suspense activity accounts
 - F114 Capital lease
 - F115 Travellers cheques issued as advances on a subsequent date
 - F116 Advances accounted for on a later date ²
 - F119 Other amounts to be charged to program expenses
- F12 Expenditures not being charged to appropriations at the same time
- F120 Expenses related to the increase in the carrying amount of an asset restoration liability due to the passage of time
- F121 Allowances set up for vacation pay
- F122 Allowances set up for bad debt expenses
- F123 Refunds of program expenditures
- F124 Allowances set up for severance pay
- F125 Allowances set up for compensatory leave
- F126 Notes to international financial institutions
- F127 Expenses related to remediation liabilities
- F128 Expenses for claims and pending and threatened litigation
- F129 Other amounts to be charged later
- F130 Issuance of notes to international financial organizations
- F15 Other expenses
 - F151 Discounted portion of expenses being recovered
 - F152 Reallocation of expenditures
 - F153 Potentially collectible amounts for Canada Student Loans
 - F154 Expenses related to loan guarantee
 - F156 Expenses to record allowance for valuation of loans, investments and advances
 - F157 Reallocation of capital expenditures
 - F158 Expenses related to provisions devolved to departments, not elsewhere specified
 - F159 Other expenses not being Charged to Appropriations at the Same Time
- F2 Revenue not being credited to appropriations or other authorities at the same time
 - F21 Revenue earned which will be credited to an appropriation
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 - F218 Contra offset for revenue credited to votes
 - F22 Revenue previously used
 - F221 Amortization of revenue which was previously used to purchase an asset

F25 Other revenue

F251 Amortization of discounts

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

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

F31 Amounts previously charged to appropriations

F311 Increases (Decreases) to accumulated amortization of capital assets

F312 Reductions from (Increases to) inventory balances

F313 Reductions from prepaid expense balances

F319 Reductions from (Increases to) balances of other assets

F32 Amounts to be credited to appropriations later

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

F323 Unamortized discount on receivables

F329 Amounts to be credited to appropriations later

F35 Other

F351 Write - off of capital assets

F352 Doubtful accounts for Canada Student Loans

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

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

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

F411 Changes to allowances for vacation pay

F412 Changes to allowances for doubtful accounts and valuation

F413 Charges to accruals for severance pay

F414 Charges to accruals for compensatory leave

F419 Charges to other accruals and allowances

F45 Other

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

F99 Other

F963 Other non - appropriated amounts - Central adjustment

F964 Other non - appropriated amounts - CC central adjustment

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K Statutory consolidated specified purpose account

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K11 Employment Insurance operating account

K111 Employment Insurance operating account

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G Statutory loan and advances

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G111 Goods and Services Tax (GST) refundable advance account

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

G113 Quebec Sales tax (QST) Refundable Advance Account

G12 Loans, Investments and Advances to Crown corporations

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G122 Payments for Loans and Advances to Enterprise Crown corporations

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G131 Payments under federal - provincial fiscal agreements

G132 Payments under *Atlantic Provinces Power Development Act*

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G14 Loans and advances to national governments

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

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

G145 Payments under *Export Development Act* (concessional)

G146 Payments under *Bretton Woods and Related Agreements Act*

G15 Loans, investments and advances to international organizations

G151 Payments under *Bretton Woods and Related Agreements Act*

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

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

G155 Investment contributions pursuant to section 3 of the *Canada Fund for Africa Act*

G159 Payments to the International Monetary Fund

G16 Investments and loans and advances to joint and mixed enterprises

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

G163 Payment of shares under *The Canada Pension Plan Investment Board Act*

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G170 Loans and advances to consolidated specified purpose accounts

G18 Other loans and advances

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

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G21 Citizenship and Immigration

G211 Immigration loans for transportation and assistance

G22 Finance

G221 Investors in Canadian commercial bank

G222 International Monetary Fund poverty reduction and growth facility

G223 Loans pursuant to the *Canada Deposit Insurance Corporation Act*

G224 Advances to Financial Consumer Agency of Canada

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G226 Collateral deposits related to currency swaps

G23 Human Resources and Skills Development

G231 Provincial workers compensation boards

G24 Public Works and Government Services

G241 Seized property working capital account

G26 Veterans Affairs

G261 *Veterans Land Act* fund

G29 Other ministries

G299 Other loans and advances

G3 Allowances for valuation

G31 Valuation of assets and liabilities

G310 Allowance for valuation

H Non - statutory loan votes

H1 Standard

H12 Loans, Investments and Advances to Crown corporations

H121 Payments for Investments in Enterprise Crown corporations

H122 Payments for Loans and Advances to Enterprise Crown corporations

H123 Payments for Investments in Consolidated Crown corporations

H124 Payments for Loans and Advances to Consolidated Crown corporations

H125 Repayments from Enterprise and Consolidated Crown corporations

H13 Loans to provinces and territories

H131 Payments for Loans to provinces and territories

H135 Repayments of all Loans to provinces and territories

H14 Loans to national governments

H141 Payments for Loans to national governments

H142 Payments for loans to developing countries

H145 Repayments of all loans to national government and developing countries

H16 Loans, investments and advances to international organizations

H161 Payments of notes to international financial organizations - Capital subscription

H162 Payments for loans to international financial institutions

H163 Payments for advances to multilateral organizations

H165 Repayments from international organizations

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

H17 Loans to joint and mixed enterprises

H171 Payments to joint and mixed enterprises

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

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

H18 Loans and advances to employees

H181 Payments for standing advances to employees

H182 Payments for accountable temporary advances

H19 Miscellaneous advances

H191 Miscellaneous advances

H2 Specific

H20 Agriculture

H201 Construction of multi - purpose exhibition buildings

H21 Canadian Heritage

H211 Loans to institutions and public authorities under the *Cultural Property Export and Import Act*

H22 Fisheries and Oceans

H221 Haddock fishermen

H229 Other

H23 Foreign Affairs, Trade and Development (Department of)

H231 Development of export trade

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

H233 Working capital advance for advances to posts abroad

H24 Indian affairs

H241 Yukon Energy Corporation

H242 Council for yukon first nations

H243 Indian economic development fund

H244 Loans to Native claimants

H245 Loans to first nations in british columbia

H249 Other

H25 Industry

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

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

H26 National Defence

H261 Canadian Forces housing

H262 Working capital advance

H263 Milit - Air pilot training

H27 Natural Resources

H271 Nordion International

H28 Transport

H281 St. John harbour bridge

H282 St. lawrence seaway management corporation

H29 Other

H291 Loans to individuals under supervision and parolees

H30 Office of Infrastructure of Canada

H301 Investment in contributed surplus of Parc Downsview Park Inc. for the purpose of allowing the completion of the transfer of lands from National Defence to Parc Downsview Park Inc.

^22 Consolidated specified purpose accounts

L Statutory consolidated specified purpose accounts

L1 Major accounts

L11 Employment Insurance account

L112 Advances to Employment Insurance account

L113 Employment Insurance operating account

L13 Crop Re - insurance Fund

L131 Crop Re - insurance Fund

L132 Advances to Crop Re - insurance Fund

L14 Agricultural commodities stabilization account

L141 Agricultural commodities stabilization account

L2 Other consolidated specified purpose accounts

L21 Insurance accounts

L211 Ship - source Oil Pollution Fund

L212 Investors' indemnity account

L213 Health insurance supplementary account

L214 Nuclear liability reinsurance account

L215 Fund for railway accidents involving designated goods

L219 Other Insurance accounts

L22 Other specified purpose accounts

L222 Environmental damages fund

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

L224 Seized property proceeds account

L225 New parks and historic sites account

L226 National Battlefields Commission - Trust Fund Account

L227 Supplementary fish fines account

L228 Fines for the transportation of dangerous goods

L229 Other

L231 Natural Resources - Environmental Studies Research Fund

L232 Mackenzie king trust account

L233 Supplementary Fines Account - *Species at Risk Act*

M Non - statutory consolidated specified purpose accounts 5

M1 Consolidated specified purpose accounts

M11 Insurance accounts

M119 Other Insurance accounts

M12 Other specified purpose accounts

M121 Canadian commercial bank and northland bank holdback account

M123 H.I. holmes fund

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

M129 Other accounts

^23 Other specified purpose accounts

N Statutory Other specified purpose accounts 5

N1 Superannuation accounts

N11 *Public Service Superannuation Act*

N111 Public Service Superannuation Account

N112 Public service death benefit account

N115 Public service pension fund

N12 *Canadian Forces Superannuation Act*

N121 Canadian Forces Superannuation Account

N122 Regular forces death benefit account

N125 Canadian Forces pension fund

N126 Reserve force pension fund

N13 *Royal Canadian Mounted Police Superannuation Act*

N131 Royal Canadian Mounted Police (RCMP) superannuation account

N133 Royal Canadian Mounted Police (RCMP) dependents pension fund

N135 Royal Canadian Mounted Police (RCMP) pension fund

N14 *Members of Parliament Retirement Allowance Act*

N141 Members of Parliament retirement accounts

N142 Members of Parliament Retirement Compensation Arrangements Account

N15 *Supplementary Retirement Benefits (SRB) Act*

N151 Supplementary Retirement Benefit Account - Judges

N152 Supplementary Retirement Benefit Account - Parliament

N153 Supplementary Retirement Benefit Account - Diplomatic services (DSSSA)

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

N155 Supplementary Retirement Benefit Account - *RCMP Continuation Act*

N156 Supplementary Retirement Benefit Account - *Defense Services Pension Continuation Act*

N16 *Special Retirement Arrangements Act*

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

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

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

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

N19 *Other Superannuation Acts*

N191 Other Superannuation accounts

N2 Other Pension and Insurance accounts

N21 Canada Pension Plan

N210 Canada Pension Plan account

N22 Government annuities account

N220 Government annuities account

N23 Insurance accounts

N231 Civil service insurance fund

N232 Returned soldiers insurance fund

N233 Veterans insurance fund

N24 Other pension accounts

N241 Annuities agents' pension account

N242 Treasury Board: Locally engaged contributory pension account

N243 DFATD: Locally engaged contributory pension account

N3 Deposit accounts

N30 Agriculture

N301 Canadian dairy commission Account

N304 Producer payment protection claim account

N31 Canada border services agency

N310 General security deposits

N311 Immigration guarantee fund

N32 Finance

N33 Human Resources and Skills Development

N331 Canada Labour Code - Other

N332 Canada Labour Code - Wage recovery appeals

N333 Fair wages deposit account

N34 Indian affairs and Northern Development

N341 Guarantee Deposits - Indian affairs and Northern Development

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

N343 Guarantee deposits - Reserve resources

N35 Industry

N351 Trustee performance securities - *Bankruptcy and Insolvency Act*

N36 Justice

N361 Security for costs - Supreme Court of Canada

N37 Canada Revenue Agency

N371 Guarantee deposits - National Revenue

N372 Temporary deposits received from importers

N373 Deposits/Disbursements - Workers Compensation Board

N38 Natural Resources

N381 Guarantee deposits - Oil and gas - Natural Resources

N39 Privy Council

N391 Candidates' and committees' deposits - Election and referendum

N3A Public Works and Government Services

N3A1 Seized property cash

N3B Other ministries

N3B9 Other

N3C Canadian Nuclear Safety Commission

N3C1 Guarantee deposits - Licences

N4 Provincial and other tax collection agreement accounts

N41 Provincial tax collection agreement accounts

N411 Personal Income tax

N412 Corporate Income tax

N413 Harmonized Sales tax

N42 First Nation tax collection agreement accounts

N421 Excise taxes

N422 First Nation goods and services tax (FNGST)

N5 Trust accounts

N51 Indian and northern affairs

N511 Indian band funds - Capital accounts

N512 Indian estate accounts

N513 Indian savings accounts

N515 Indian Moneys Suspense accounts

N516 Indian special accounts

N517 Fines - *Indian Act*

N518 Indian band funds - Shares and certificates

N519 Indian band funds - Revenue accounts

N52 National Defence

N521 Estates - Armed services

N53 Public Safety and Emergency Preparedness

N531 Royal Canadian Mounted Police (RCMP) benefit trust fund

N54 Veterans Affairs

N541 Veterans Administered Trust accounts

N59 Other ministries

N599 Other trust funds set up under various acts

N6 Donations, endowment interest and prepayment accounts

N61 Endowment interest

N611 Endowment interest - Mackenzie King trust account

N62 Donations and bequests

N621 Canadian Institutes of Health Research - Donations for research

N622 Canadian Institutes of Health Research - Endowment interest

N625 Canadian Centre for Occupational Health and Safety - Donations

N626 Library and archives of Canada account

N7 Other specified purpose accounts

N70 Agriculture

N702 Net income stabilization account

N703 Agriinvest program

N71 Canadian Heritage

N712 TELEFILM Canada - Advance Account

N73 Finance

N731 Common school funds - Ontario and Québec

N732 Foreign claims fund

N74 Fisheries and Oceans

N741 Sales of seized assets

N77 Employment and Social Development Canada

N771 Labour standards suspense account

N8 Other specified purpose accounts

N80 Industry

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

N802 Securities in trust - *Bankruptcy and Insolvency Act*

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

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

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

N807 Trust funds - Natural Sciences and Engineering Research Council

N81 Citizenship and Immigration

N811 Immigrant investor program

N812 Immigration investor venture capital

N84 Natural Resources

N841 Market development and incentive payments - Alberta

N86 Public Safety and Emergency Preparedness

N861 Seized assets - Canadian funds

N89 Other ministries

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

P Non - Statutory Other specified purpose accounts 5

P1 Superannuation accounts

P11 Pension Liabilities Under Other Superannuation accounts

P111 *Judges Act* - Pension liability

P112 *Lieutenant Governors Superannuation Act* (LGSA) - Liability

P113 *Diplomatic Service (Special) Superannuation Act* (DSSSA) liability

P114 *Defence Service Pension Continuation Act* - Liability

P115 *Royal Canadian Mounted Police Continuation Act* liability

P119 Other pension liabilities

P12 Allowance for pension adjustments

P121 Allowance for pension adjustments - General Accounts

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

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

P129 Allowance for pension adjustments - Other accounts

P2 Other Pension and Insurance accounts

P23 Other Pension and Insurance accounts

P231 Other Insurance accounts

P3 Deposit accounts

P32 Finance

P321 Canadaair holdback - Canada Development Investment Corporation

P323 Hibernia abandonment fund

P324 SWAPs collateral deposit

P34 Indian and northern affairs

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

P36 Justice

P361 Security for costs - Tax Court of Canada

P37 Public Works and Government Services

P371 Contractor security deposits

P39 Other ministries

P399 Other

P4 Donations, endowment interest and prepayment accounts

P41 Endowment interests

P411 Endowment interest - H.I. holmes fund

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

P42 Donations, gifts and bequests

P423 Endangered species - Donations

P424 Rideau Hall donations

P426 Prime Ministers awards

- P427 Social Sciences and Humanities Research Council - Trust Fund
- P428 Corporate sponsorships and donations
- P430 Crown corporation trusts - Donations
- P431 Royal Canadian Mounted Police (RCMP) pipe band
- P432 Sponsorship agreement - Contributions
- P433 Mounted police foundation
- P439 Donations, gifts and bequests
 - P49 Prepayments
- P491 Funds from non - government organizations
 - P5 Trust accounts
 - P51 Finance
 - P511 Insurance company liquidation accounts (OSFI)
 - P52 Human Resources and Skills Development
 - P521 Indian Residential Schools Settlement Agreement - Common experience payments
 - P53 Public Safety and Emergency Preparedness
 - P531 Scholastic awards
 - P532 Inmates trust fund
 - P54 Veterans Affairs
 - P541 Veterans estate funds
 - P542 Veterans administration and welfare trust fund
 - P59 Other ministries
 - P599 Other
 - P7 Other specified purpose accounts
 - P70 Agriculture
 - P703 Shared - cost agreements - Agriculture and Agri - food
 - P704 Shared - cost - Canadian Food Inspection Agency (CFIA)
 - P71 Canadian Heritage
 - P711 Miscellaneous projects deposits
 - P712 Shared - cost agreements - Conferences and training - Canadian Heritage
 - P713 Shared - cost/Joint project agreements - Canadian Heritage
 - P72 Environment
 - P721 Miscellaneous projects deposits - Environment
 - P73 Finance
 - P731 War Claims Fund - World War II
 - P74 Fisheries and Oceans
 - P741 Federal/provincial cost - sharing agreements
 - P742 Miscellaneous projects deposits - Fisheries and Oceans
 - P75 Foreign Affairs, Trade and Development (Department of)
 - P751 Canada foundation account
 - P752 Financial assistance to Canadians abroad

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

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

P76 Health

P762 Collaborative research projects

P763 Miscellaneous federal/Provincial projects - Health

P764 Pan American Health Organization - SIREVA

P765 World Health Organization

P77 Employment and Social Development Canada

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

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

P776 Shared cost agreements

P78 Indian and northern affairs

P786 Treaty land entitlement (Saskatchewan) fund

P8 Non - Statutory Other specified purpose accounts

P80 Industry

P801 Canada/Provinces business services centre

P804 Shared - cost/Joint project agreements - Research

P805 Shared - cost projects - Industry

P806 Petro - Canada enterprises - Unclaimed shares

P807 Federal/provincial agreement - Advance Account

P811 RADARSAT - Canadian Space Agency

P814 Project deposits - Statistics Canada

P82 Justice

P821 Federal court special account

P83 National Defence

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

P832 Non - government agencies

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

P835 Joint research and development projects

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

P84 Natural Resources

P844 Newfoundland offshore revenue account

P845 Nova scotia offshore revenue account

P846 Shared cost agreement - Geological Survey of Canada

P847 Shared cost project

P85 Public Works and Government Services

P853 Military purchases excess funds deposit

P86 Public Safety and Emergency Preparedness

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

P88 Veterans Affairs

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

P89 Other ministries

P891 Privy Council Office - Shared cost projects - Travel Expenses - Moneys Received as Pre - Payment for Services from Non - Governmental Organizations

P893 Cost - sharing agreements and other collaborative agreements

P899 Other

^24 Other assets and liabilities

R Other assets and liabilities

R3 All Other assets and liabilities

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

R7 Foreign exchange accounts

R700 Total amounts only

R8 Unmatured debt

R80 Finance

R800 Unmatured debt

R801 Total amounts only

Appendix A—Release notes in date order—Authority codes for 2016-2017

Date	Code	Status	Note
2016-07-26	B269	Modify	As per Order in Council (2016-0679), designates the Minister of Infrastructure, Communities and Intergovernmental Affairs as the appropriate Minister for PPP Canada Inc.
2016-07-26	B268	Modify	As per Order in Council (2016-0679), designates the Minister of Infrastructure, Communities and Intergovernmental Affairs as the appropriate Minister for PPP Canada Inc.
2016-07-19	F157	Create	Authority code created as requested by TBS.
2016-07-19	F152	Modify	Name and description changed as requested by TBS

Appendix A—Release notes in code order—Authority codes for 2016-2017

Code	Date	Status	Note
B268	2016-07-26	Modify	As per Order in Council (2016-0679), designates the Minister of Infrastructure, Communities and Intergovernmental Affairs as the appropriate Minister for PPP Canada Inc.
B269	2016-07-26	Modify	As per Order in Council (2016-0679), designates the Minister of Infrastructure, Communities and Intergovernmental Affairs as the appropriate Minister for PPP Canada Inc.
F152	2016-07-19	Modify	Name and description changed as requested by TBS
F157	2016-07-19	Create	Authority code created as requested by TBS.

Appendix B – Endnotes

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